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**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-13359 (VFP)

(Joint Administration Requested)

**DEBTORS' MOTION FOR ENTRY OF INTERIM  
AND FINAL ORDERS (I) AUTHORIZING THE PAYMENT OF  
CERTAIN TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/BBBY>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state the following in support of this motion (the “Motion”):

**Relief Requested**

1. The Debtors seek entry of orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and “Final Order”): (a) authorizing, but not directing, the Debtors to negotiate, remit, and pay (or use tax credits to offset) certain accrued and outstanding prepetition obligations and other obligations accrued in the ordinary course of business on account of the Taxes and Fees (as defined herein) (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date (as defined herein)); (b) authorizing, but not directing, the Debtors to continue negotiating and paying the Taxes and Fees (including such obligations subsequently determined upon audit or otherwise) accrued in the ordinary course of business on a postpetition basis; and (c) granting related relief. In addition, the Debtors request that the Court schedule a final hearing 28 days after the commencement of these Chapter 11 Cases (as defined herein) to consider entry of an order approving the relief requested herein on a final basis.<sup>2</sup>

**Jurisdiction and Venue**

2. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.). The Debtors confirm their consent to the Court entering a

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<sup>2</sup> Capitalized terms used but not otherwise defined in this Motion shall have the meanings ascribed to them in the *Declaration of Holly Etlin, Chief Restructuring Officer and Chief Financial Officer of Bed Bath & Beyond Inc., in Support of the Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”). A detailed description of the Debtors, their businesses, and the facts and circumstances supporting the Debtors’ Chapter 11 Cases is set forth in greater detail in the First Day Declaration, filed contemporaneously herewith and incorporated by reference herein.

final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), 541, 1107(a), and 1108 of title 11 of the United States Code (the “Bankruptcy Code”), rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 9013-1 and 9013-5 of the local bankruptcy rules for the District of New Jersey (the “Local Rules”).

### **Background**

5. The Debtors are the largest home goods retailer in the United States, offering everything from bed linens to cookware to home organization, baby care, and more. In addition to their e-commerce website, the Debtors offer merchandise through their Bed Bath & Beyond stores and their buybuy BABY stores with locations across North America. Headquartered in Union, New Jersey, Bed Bath & Beyond Inc. is a publicly traded company that currently employs approximately 14,000 non-seasonal employees.

6. The Debtors commenced these chapter 11 cases (these “Chapter 11 Cases”) to implement a timely and efficient process to maximize the value of the Debtors’ estates for the benefit of all stakeholders. Through these cases, the Debtors will immediately commence an orderly and value-maximizing wind down of their business, while marketing a sale of all or part of their business on a timeline consented to by their prepetition and DIP lenders.

7. On April 23, 2023 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the

Bankruptcy Code. Concurrent with the filing of this Motion, the Debtors filed a motion requesting procedural consolidation and joint administration of these Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases, and no official committees have been appointed or designated.

### **Taxes and Fees Overview**

8. In the ordinary course of business, the Debtors collect, withhold, and incur sales taxes, use taxes, and property taxes, as well as other governmental taxes, fees, and assessments in various jurisdictions consisting of the Sales and Use Taxes and Regulatory and Other Taxes and Fees (each term as defined below and collectively, the “Taxes and Fees”).<sup>3</sup> The Debtors remit the Taxes and Fees to various federal, state, provincial, and local governments, including taxing and licensing authorities (each, an “Authority,” and collectively, the “Authorities”) on a periodic basis (monthly, quarterly, semi-annually, or annually) depending on the nature and incurrence of a particular Tax or Fee and as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as **Exhibit C**.<sup>4</sup> The Debtors generally pay and remit Taxes and Fees through checks and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors may also receive tax credits for overpayments or refunds in respect of Taxes or Fees. The Debtors generally use these

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<sup>3</sup> For the avoidance of doubt, this Motion does not seek relief with respect to (i) the Debtors’ collection and remittance of employee-related taxes and withholdings, which are instead addressed in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs, and (II) Granting Related Relief*, filed contemporaneously herewith or (ii) any state, local, and federal income taxes.

<sup>4</sup> Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from **Exhibit C**. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified in **Exhibit C**.

credits in the ordinary course of business to offset against future Taxes or Fees or have the amount of such credits refunded to the Debtors.

9. Additionally, the Debtors are and may continue to become subject to routine audit investigations on account of tax returns and/or tax obligations in respect of prior years (“Audits”) during these Chapter 11 Cases, including, potentially, as a result of any voluntary disclosure agreements or similar procedural mechanisms (if applicable). Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, “Assessments”).<sup>5</sup> The Debtors seek authority to pay or remit Assessment on account of the Audits in the ordinary course of the Debtors’ business, including as a result of any resolutions of issues addressed in an Audit.

10. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees, including: (a) where Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (c) where payments made prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities; and (d) Taxes and Fees incurred for prepetition periods that become due and payable after the commencement of these Chapter 11 Cases. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called “straddle” periods.<sup>6</sup>

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<sup>5</sup> Nothing in this Motion, or any related order, constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

<sup>6</sup> Claims for so-called “straddle” Taxes and Fees may be entitled to administrative claim treatment pursuant to section 503(b)(1)(B) of the Bankruptcy Code. A recent Delaware bankruptcy court decision held that the portion of a “straddle” tax claim that is attributable to the prepetition portion of a “straddle” period is not entitled to administrative priority and, in fact, is not entitled to priority under section 507(a)(8)(A) of the Bankruptcy Code. *See In re Affirmative Ins. Holdings, Inc.*, 607 B.R. 175, 188 (Bankr. D. Del 2019). This decision was reversed by the District Court on appeal. *See In re Affirmative Ins. Holdings Inc.*, 620 B.R. 73 (D. Del. 2020). Because the

(Continued)

11. Any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways, including (but not limited to): (a) the Authorities may initiate Audits of the Debtors, which would unnecessarily divert the Debtors' attention from these Chapter 11 Cases; (b) the Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and/or pursue other remedies that will harm the estates; and (c) in certain instances, the Debtors' directors and officers could be subject to claims of personal liability, which would likely distract those key individuals from their duties related to the Debtors' restructuring. Taxes and Fees not paid on the due date as required by law may result in fines and penalties, the accrual of interest, or in addition, nonpayment of the Taxes and Fees may give rise to priority claims under section 507(a)(8) of the Bankruptcy Code. Finally, the Debtors also collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates. Risking any of these negative outcomes is unnecessary. Accordingly, the Debtors seek authority to pay, in their reasonable discretion, the Taxes and Fees (and corresponding Assessments) in the ordinary course as they become due.

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Debtors could be subject to late payment penalties and interest in the event they do not pay such "straddle" Taxes and Fees and a court ultimately concludes that such taxes are entitled to administrative treatment, the Debtors are seeking the authority to pay such "straddle" Taxes and Fees as they become due under applicable law. The Debtors reserve their rights with respect to the proper characterization of such "straddle" Taxes and Fees and to seek reimbursement of any portion of a payment that was made that ultimately is not entitled to administrative or priority treatment.

| Category                            | Description  | Approximate Amount Accrued, Unpaid by Petition Date | Approximate Amount Due in Interim Period |
|-------------------------------------|--|---|--|
| Sales and Use Taxes                 | Taxes and Fees on goods and services sold or used, generally assessed based on the value of such goods and services and Taxes and Fees on gross receipts.  | \$25,700,000  | \$24,050,000                             |
| Regulatory and Other Taxes and Fees | Taxes and Fees related to regulatory assessments, permitting, licensing and other operational fees required to remain in good standing for purposes of operating in the applicable jurisdiction, including business licensing fees, registration fees, reporting and filing fees, franchise taxes, and other miscellaneous taxes and fees. | \$200,000   | \$100,000                                |
| <b>Total</b>                        |  | <b>\$25,900,000</b>                                 | <b>\$24,150,000</b>                      |

## **I. Sales and Use Taxes.**

12. The Debtors incur, collect, and remit to certain U.S. state and local Authorities sales and use taxes and gross receipts taxes, in connection with the sale, purchase, and use of goods and services and the operation of their business (collectively, the “Sales and Use Taxes”). The Debtors generally remit Sales and Use Taxes on a monthly basis. In the twelve-month period ending December 31, 2022, the Debtors paid approximately \$400,000,000 in aggregate Sales and Use Taxes to the Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$25,700,000 in Sales and Use Taxes that have not been remitted to the relevant Authorities, of which \$24,050,000 will become payable during the first 28 days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Sales and Use Taxes, including any Sales and Use Taxes that have accrued or were incurred before the Petition Date, and to satisfy any Sales and Use Taxes that may become due and owing in the ordinary course of business during their Chapter 11 Cases.

## **II. Regulatory and Other Taxes and Fees.**

13. The Debtors incur, in the ordinary course of business, certain regulatory assessments, permitting, licensing and other operational fees required to remain in good standing

for purposes of operating in the applicable jurisdictions, including business licensing fees, registration fees, reporting and filing fees, franchise taxes, and other miscellaneous taxes and fees (collectively, “Regulatory and Other Taxes and Fees”). The Debtors typically remit Regulatory and Other Taxes and Fees to the relevant Authorities on a monthly, quarterly, or annual basis. In the twelve-month period ending December 31, 2022, the Debtors paid approximately \$2,430,000 in aggregate Regulatory and Other Taxes and Fees to the Authorities. As of the Petition Date, the Debtors estimate that approximately \$200,000 in Regulatory and Other Taxes and Fees will have accrued and remain unpaid to the relevant Authorities, \$100,000 of which will become payable during the first 28 days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Regulatory and Other Taxes and Fees, including any Regulatory and Other Taxes and Fees that have accrued or were incurred before the Petition Date, and to satisfy any Regulatory and Other Taxes and Fees that may become due and owing in the ordinary course of business during their Chapter 11 Cases.

### **Basis for Relief**

#### **I. Certain of the Taxes and Fees May Not Be Property of the Debtors’ Estates.**

14. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtor’s legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.” Certain of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, 26 U.S.C. § 7501 (stating that certain Taxes and Fees are held in trust); *Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); *In re Shank*,



792 F.2d 829, 833 (9th Cir. 1986) (holding that a sales tax required by state law to be collected by sellers from their customers is a “trust fund” tax and not released by bankruptcy discharge). For example, all U.S. federal internal revenue tax withheld is considered to be held in a special fund in trust for the United States. *Begier*, 496 U.S. at 60. Because the Debtors may not have an equitable interest in funds held on account of such “trust fund” Taxes and Fees, the Debtors should be permitted to pay those funds to the applicable Authorities as they become due.<sup>7</sup>

## **II. Certain of the Taxes and Fees May Be Priority Claims Entitled to Priority Treatment under the Bankruptcy Code.**

15. Claims on account of certain of the Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Courts have authorized early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See, e.g., In re Lehigh & N. Eng. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding courts may authorize payment of prepetition claims under the “necessity of payment” doctrine when there “is the possibility that the creditor will employ an immediate economic sanction, failing such payment”); *In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex.) (stating that the court may authorize pre-plan payment of priority claims because “the need to pay these claims in an ordinary course of business time frame is simple common sense”).

16. Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual

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<sup>7</sup> For clarity, the Debtors are requesting authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

pecuniary loss”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. Payment of such Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these Chapter 11 Cases.

**III. Payment of the Taxes and Fees as Provided Herein is a Sound Exercise of the Debtors’ Business Judgment.**

17. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In so doing, these courts acknowledge that several legal theories rooted in sections 105(a), 363(b) 1107(a), and 1108 of the Bankruptcy Code support the payment of prepetition claims.

18. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). “In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions.” *Dai-Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.)*, 242 B.R. 147, 153 (D. Del. 1999)

(collecting cases); *see also* *Armstrong World*, 29 B.R. at 397 (relying on section 363 to allow contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors); *In re Ionosphere Clubs*, 98 B.R. at 175 (finding that a sound business justification existed to justify payment of certain prepetition wages); *In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987) (requiring the debtor to show a “good business reason” for a proposed transaction under section 363(b)).

19. Further, pursuant to Bankruptcy Code section 1107(a), “a debtor-in possession . . . shall perform all the functions and duties . . . of a trustee serving in a case under [chapter 11 of the Bankruptcy Code].” 11 U.S.C. § 1107(a); *see also* 11 U.S.C. § 1108 (authorizing the trustee to operate the debtor’s business). Thus, debtors-in-possession are fiduciaries “holding the bankruptcy estate and operating the business for the benefit of creditors. . . .” *In re CoServ*, 273 B.R. at 497. Courts have noted that there are instances in which a debtor-in-possession may fulfill its fiduciary duty “only . . . by the preplan satisfaction of a prepetition claim.” *Id.*

20. Courts also authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code codifies a bankruptcy court’s inherent equitable powers to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Under section 105(a), courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor’s businesses. *See In re Just for Feet*, 242 B.R. at 825–26. Specifically, a court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the “necessity of payment” rule (also referred to as the “doctrine of necessity”). *See, e.g., In re Ionosphere Clubs*, 98 B.R. at 176; *In re Lehigh & N.*

*Eng. Ry Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (stating that courts may authorize payment of prepetition claims when there “is the possibility that the creditor will employ an immediate economic sanction, failing such payment”); *see also In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (noting that, in the Third Circuit, debtors may pay prepetition claims that are essential to the continued operation of the business). A bankruptcy court’s use of its equitable powers to “authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” *In re Ionosphere Clubs*, 98 B.R. at 175–76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)).

21. The Debtors’ timely payment of the Taxes and Fees is critical to their efficient administration of the Debtors’ estates during the pendency of these Chapter 11 Cases. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting such key personnel from the administration of these Chapter 11 Cases. *See, e.g., Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (citing *United States v. Energy Res. Co.*, 495 U.S. 545 (1990)) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding director personally liable for unpaid taxes). Any collection action on account of such amounts, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is integral to the Debtors’ efficient administration of their estates during the pendency of these Chapter 11 Cases.

22. Finally, the Debtors' failure to timely pay Taxes and Fees may result in increased tax liability for the Debtors if interest and penalties accrue on the unpaid Taxes and Fees. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders.

23. For the foregoing reasons, the Court should authorize the Debtors to pay all prepetition and postpetition obligations on account of Taxes and Fees, including any Assessments. Courts in this district and elsewhere routinely approve relief similar to that requested herein. *See, e.g., In re BlockFi Inc.*, No. 22-19361 (MBK) (Bankr. D.N.J Nov. 30, 2022) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business on an interim basis); *In re RTW Retailwinds, Inc.*, No. 20-18445 (JKS) (Bankr. D.N.J Aug. 10, 2020) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business on a final basis); *In re Modell's Sporting Goods, Inc.*, No. 20-14179 (VFP) (Bankr. D.N.J June 24, 2020) (same); *In re Aceto Corp.*, No. 19-13448 (VFP) (Bankr. D.N.J. Mar. 15, 2019) (same); *In re Frank Theatres Bayonne/South Cove, LLC.*, No 18-24808 (SLM) (Bankr. D.N.J. Jan. 14, 2019) (same).<sup>8</sup>

**The Requirements of Bankruptcy Rule 6003(b) Are Satisfied**

24. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." As set forth in this Motion, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their administration of their estates during the pendency of these Chapter 11 Cases and that any delay in granting the relief requested could hinder the Debtors' operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first 21 days of these Chapter 11 Cases would severely disrupt the Debtors' efficient

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<sup>8</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

administration of their estates at this critical juncture. The Debtors' payment of Taxes and Fees and Assessments is vital to a smooth transition into chapter 11. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 to support the relief requested herein.

**Request of Waiver of Stay**

25. To the extent that the relief sought in the Motion constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors seek a waiver of the fourteen-day stay under Bankruptcy Rule 6004(h). Further, to the extent applicable, the Debtors request that the Court find that the provisions of Bankruptcy Rule 6003 are satisfied. As explained herein, the relief requested in this Motion is immediately necessary for the Debtors to be able to continue to efficiently administer their estates during the pendency of these Chapter 11 Cases.

**Waiver of Memorandum of Law**

26. The Debtors respectfully request that the Court waive the requirement to file a separate memorandum of law pursuant to Local Rule 9013-1(a)(3) because the legal basis upon which the Debtors rely is set forth herein and the Motion does not raise any novel issues of law.

**Reservation of Rights**

27. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as (a) an admission as to the validity of any particular claim against the Debtors, (b) a waiver of the Debtors' rights to dispute any particular claim on any grounds, (c) a promise or requirement to pay any particular claim, (d) an implication or admission that any particular claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion, (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code, (f) a waiver or limitation of the Debtors', or any

other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the Motion are valid, and the rights of all parties are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

**No Prior Request**

28. No prior request for the relief sought in this Motion has been made to this or any other court.

**Notice**

29. The Debtors will provide notice of this Motion to the following parties and/or their respective counsel, as applicable: (a) the office of the United States Trustee for the District of New Jersey; (b) the Debtors' 30 largest unsecured creditors (on a consolidated basis); (c) the agents under the Debtors' prepetition secured facilities and counsel thereto; (d) the DIP Agent counsel thereto; (e) Davis Polk & Wardwell, LLP, and Greenberg Traurig, LLP, in their capacity as counsel to the Prepetition ABL Agent; (f) the indenture trustee to the Debtors' Senior Unsecured Notes; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the U.S. Securities and Exchange Commission; (j) the attorneys general in the states where the Debtors conduct their business operations; (k) the monitor in the CCAA proceeding and counsel thereto; (l) the Debtors' Canadian Counsel; (m) the Authorities; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**WHEREFORE**, the Debtors respectfully request that the Court enter interim and final orders, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: April 23, 2023

*/s/ Michael D. Sirota*

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**COLE SCHOTZ P.C.**

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*Proposed Co-Counsel for Debtors and  
Debtors in Possession*



**Exhibit A**

**Proposed Interim Order**

|   |                                  |
|---|----------------------------------|
| <b>UNITED STATES BANKRUPTCY COURT<br/>DISTRICT OF NEW JERSEY</b>  |                                  |
| <b>Caption in Compliance with D.N.J. LBR 9004-1(b)</b>  |                                  |
| <b>KIRKLAND &amp; ELLIS LLP<br/>KIRKLAND &amp; ELLIS INTERNATIONAL LLP</b><br>Joshua A. Sussberg, P.C. ( <i>pro hac vice</i> pending)<br>Emily E. Geier, P.C. ( <i>pro hac vice</i> pending)<br>Derek I. Hunter ( <i>pro hac vice</i> pending)<br>601 Lexington Avenue<br>New York, New York 10022<br>Telephone: (212) 446-4800<br>Facsimile: (212) 446-4900<br>joshua.sussberg@kirkland.com<br>emily.geier@kirkland.com<br>derek.hunter@kirkland.com |                                  |
| <b>COLE SCHOTZ P.C.</b><br>Michael D. Sirota, Esq.<br>Warren A. Usatine, Esq.<br>Felice R. Yudkin, Esq.<br>Court Plaza North, 25 Main Street<br>Hackensack, New Jersey 07601<br>Telephone: (201) 489-3000<br>msirota@coleschotz.com<br>wusatine@coleschotz.com<br>fyudkin@coleschotz.com  |                                  |
| <i>Proposed Co-Counsel for Debtors and Debtors in Possession</i>  |                                  |
| In re:  | Chapter 11                       |
| BED BATH & BEYOND INC., <i>et al.</i> ,   | Case No. 23-13359 (VFP)          |
| Debtors. <sup>1</sup>   | (Joint Administration Requested) |

**INTERIM ORDER (I) AUTHORIZING THE PAYMENT OF  
CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

The relief set forth on the following pages, numbered two (2) through seven (7), is  
**ORDERED.**

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<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

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Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief* (the "Motion"),<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) authorizing the Debtors to negotiate, remit, and pay (or use tax credits to offset) certain accrued and outstanding prepetition Taxes and Fees and Assessments, absent further order of the Court, (b) scheduling a final hearing to consider approval of the Motion on a final basis, and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and First Day Declaration establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Motion is **GRANTED** on an interim basis as set forth herein.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
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2. The final hearing on the Motion will be held on [\_\_\_\_], **2023** at [\_\_\_\_] (**Eastern Time**). Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the Debtor's proposed counsel on or before [\_\_\_\_], **2023 at 4:00 p.m. (Eastern Time)**. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

3. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees and Assessments that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business until the date a final order on the Motion is entered; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees and Assessments that arise or accrue in the ordinary course of business consistent with past practice on a postpetition basis until the date a final order on the Motion is entered—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Assessments; *provided* that notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

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4. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Interim Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

5. To the extent the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to see a refund or credit.

6. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

7. The Debtors shall maintain a schedule of payments made pursuant to this Interim Order, including the following information: (a) the names of the payee; (b) the nature of the payment; (c) the amount of the payment; (d) the category or type of payment; (e) the Debtor or Debtors that made the payment; (f) the payment date; and (g) the purpose of such payment. The Debtors shall provide a copy of such schedule to (i) the U.S. Trustee for the District of New Jersey; (ii) counsel to the DIP Agent; (iii) counsel to the Prepetition ABL Agent; (iv) counsel to the FILO Agent; and (v) any statutory committee appointed in these Chapter 11 Cases on a monthly basis beginning upon entry of this Interim Order.

8. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an admission as to the validity of any particular claim against the Debtors; (b) a waiver of the Debtors' rights to dispute

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Debtors: BED BATH & BEYOND INC., *et al.*

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Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

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any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Interim Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the Motion are valid, and the rights of all parties are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

9. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these Chapter 11 Cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Interim Order.

10. Notwithstanding anything to the contrary contained in the Motion or this Interim Order, any payment to be made, obligation incurred, or relief or authorization granted hereunder shall not be inconsistent with, and shall be subject to and in compliance with, the requirements imposed on the Debtors under the terms of each interim and final order entered by the Court in respect of the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing Debtors To (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and*

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

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*Superpriority Administrative Expense Claims, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief* filed substantially contemporaneously herewith (the “DIP Orders”), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Orders.

11. Nothing in this Interim Order shall alter or limit any authorization, requirement or relief contained in, or prevent BBB Canada Ltd. and Bed Bath & Beyond Canada L.P. (collectively, “BBB Canada”) from taking any action authorized pursuant to, or required by, the CCAA, the Initial Order in respect of BBB Canada (the “Initial Order”) issued by the Ontario Superior Court of Justice (Commercial List) (the “CCAA Court”) in proceedings in respect of BBB Canada pursuant to the Companies’ Creditors Arrangement Act (Canada) or any Order granted thereunder, and to the extent of any inconsistency between the Interim Order and the terms of the Initial Order or any other order of the CCAA Court or the CCAA, the order of the CCAA Court or the CCAA, as applicable, shall govern with respect to BBB Canada.

12. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due.

13. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.

14. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

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15. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Interim Order shall be effective and enforceable immediately upon entry hereof.

16. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

17. The requirement set forth in Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

18. The Debtors shall serve by regular mail a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f) within two (2) business days after the entry of this Order.

19. Any party may move for modification of this Order in accordance with Local Rule 9013-5(e).

20. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.



**Exhibit B**

**Proposed Final Order**

|   |                                  |
|---|----------------------------------|
| <b>UNITED STATES BANKRUPTCY COURT<br/>DISTRICT OF NEW JERSEY</b>  |                                  |
| <b>Caption in Compliance with D.N.J. LBR 9004-1(b)</b>  |                                  |
| <b>KIRKLAND &amp; ELLIS LLP<br/>KIRKLAND &amp; ELLIS INTERNATIONAL LLP</b><br>Joshua A. Sussberg, P.C. ( <i>pro hac vice</i> pending)<br>Emily E. Geier, P.C. ( <i>pro hac vice</i> pending)<br>Derek I. Hunter ( <i>pro hac vice</i> pending)<br>601 Lexington Avenue<br>New York, New York 10022<br>Telephone: (212) 446-4800<br>Facsimile: (212) 446-4900<br>joshua.sussberg@kirkland.com<br>emily.geier@kirkland.com<br>derek.hunter@kirkland.com |                                  |
| <b>COLE SCHOTZ P.C.</b><br>Michael D. Sirota, Esq.<br>Warren A. Usatine, Esq.<br>Felice R. Yudkin, Esq.<br>Court Plaza North, 25 Main Street<br>Hackensack, New Jersey 07601<br>Telephone: (201) 489-3000<br>msirota@coleschotz.com<br>wusatine@coleschotz.com<br>fyudkin@coleschotz.com  |                                  |
| <i>Proposed Co-Counsel for Debtors and Debtors in Possession</i>  |                                  |
| In re:  | Chapter 11                       |
| BED BATH & BEYOND INC., <i>et al.</i> ,   | Case No. 23-13359 (VFP)          |
| Debtors. <sup>1</sup>   | (Joint Administration Requested) |

**FINAL ORDER (I) AUTHORIZING THE PAYMENT  
OF CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

The relief set forth on the following pages, numbered two (2) through seven (7), is  
**ORDERED.**

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<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

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Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief* (the "Motion"),<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an final order (this "Final Order") (a) authorizing the Debtors to negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees (including corresponding Assessments), and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court; and this Court having determined that the legal and factual bases set forth in the Motion and First Day Declaration establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Motion is **GRANTED** on a final basis as set forth herein.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

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2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees and Assessments that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these Chapter 11 Cases at such time when the Taxes and Fees are payable; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business consistent with past practice on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Assessments; *provided* that, notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

3. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

4. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these Chapter 11 Cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

5. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

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to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

6. The Debtors shall maintain a schedule of payments made pursuant to this Final Order, including the following information: (a) the names of the payee; (b) the nature of the payment; (c) the amount of the payment; (d) the category or type of payment; (e) the Debtor or Debtors that made the payment; (f) the payment date; and (g) the purpose of such payment. The Debtors shall provide a copy of such schedule to (i) the U.S. Trustee for the District of New Jersey; (ii) counsel to the DIP Agent; (iii) counsel to the Prepetition ABL Agent; (iv) counsel to the FILO Agent; and (v) any statutory committee appointed in these Chapter 11 Cases on a monthly basis beginning upon entry of this Final Order.

7. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity of any particular claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to the Motion are valid, and the rights of all parties are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made

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Debtors: BED BATH & BEYOND INC., *et al.*

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Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

---

pursuant to this Final Order is not intended and should not be construed as an admission as the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

8. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these Chapter 11 Cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

9. Notwithstanding anything to the contrary contained in the Motion or this Final Order, any payment to be made, obligation incurred, or relief or authorization granted hereunder shall not be inconsistent with, and shall be subject to and in compliance with, the requirements imposed on the Debtors under the terms of each interim and final order entered by the Court in respect of the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing Debtors To (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief* filed substantially contemporaneously herewith (the "DIP Orders"), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Orders.

10. Nothing in this Final Order shall alter or limit any authorization, requirement or relief contained in, or prevent BBB Canada Ltd. and Bed Bath & Beyond Canada L.P. (collectively, "BBB Canada") from taking any action authorized pursuant to, or required by, the

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

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CCAA, the Initial Order in respect of BBB Canada (the “Initial Order”) issued by the Ontario Superior Court of Justice (Commercial List) (the “CCAA Court”) in proceedings in respect of BBB Canada pursuant to the Companies’ Creditors Arrangement Act (Canada) or any Order granted thereunder, and to the extent of any inconsistency between the Final Order and the terms of the Initial Order or any other order of the CCAA Court or the CCAA, the order of the CCAA Court or the CCAA, as applicable, shall govern with respect to BBB Canada.

11. Nothing in this Final Order authorizes the Debtors to accelerate any payments not otherwise due.

12. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.

13. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

14. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Final Order shall be effective and enforceable immediately upon entry hereof.

15. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

16. The requirement set forth in Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

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17. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.



**Exhibit C**

**Authorities**

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>   |
|-----------------------------------|-------------------------------------|--|
| ABERDEEN TOWNSHIP<br>PLANNING BOA | Regulatory and Other Taxes and Fees | BOARD OF HEALTH<br>ONE ABERDEEN SQUARE<br>ABERDEEN, NJ 07747           |
| ADVANCED FIRE & SECURITY          | Regulatory and Other Taxes and Fees | PO BOX 668370<br>POMPANO BEACH, FL 33066                               |
| ALABAMA DEPARTMENT                | Regulatory and Other Taxes and Fees | OF AGRICULTURE<br>1445 FEDERAL DRIVE<br>MONTGOMERY, AL 36107           |
| Alabama Department of Revenue     | Sales and Use Taxes                 | P.O. Box 32770<br>Montgomery, AL 36132-7790                            |
| ALAMEDA COUNTY<br>ENVIRONMENTAL H | Regulatory and Other Taxes and Fees | P.O. BOX N<br>ALAMEDA, CA 94501  |
| ALBANY COUNTY CONSUMER<br>AFFAIRS | Regulatory and Other Taxes and Fees | SERVICES<br>112 STATE STREET ROOM 800<br>ALBANY, NY 12207              |
| ALBERT URESTI                     | Regulatory and Other Taxes and Fees | TAX ASSESSOR-COLLECTOR<br>PO BOX 839950<br>SAN ANTONIO, TX 78283       |
| Allen Parish School Board         | Sales and Use Taxes                 | P.O. Drawer 190<br>Oberlin, LA 70655                                   |
| ALTOONA AREA SCHOOL<br>DISTRICT   | Regulatory and Other Taxes and Fees | TAX OFFICE STEVENS BLDG<br>200R E CRAWFORD AVENUE<br>ALTOONA, PA 16602 |
| APPLE VALLEY FIRE PROTECT<br>DIST | Regulatory and Other Taxes and Fees | 22400 HEADQUARTERS DRIVE<br>APPLE VALLEY, CA 92307                     |
| ARCURI ALARM SYSTEMS INC          | Regulatory and Other Taxes and Fees | 1050 MAMARONECK AVE<br>MAMARONECK, NY 10543                            |
| Arizona Department of Revenue     | Sales and Use Taxes                 | P.O. Box 29010<br>Phoenix, AZ 85038-9010                               |

| <b>Taxing Authority</b>                        | <b>Tax Type</b>                     | <b>Address</b>   |
|--|-------------------------------------|--|
| Ascension Parish Sales and Use Tax Authority   | Sales and Use Taxes                 | P.O. Box 1718<br>Gonzales, LA 70707  |
| Assumption Parish Sales and Use Tax Department | Sales and Use Taxes                 | P.O. Drawer 920<br>Napoleonville, LA 70390                                     |
| AUGUSTA LICENSE & INSPECTION D                 | Regulatory and Other Taxes and Fees | 1815 MARVIN GRIFFIN ROAD<br>AUGUSTA, GA 30916                                  |
| AUSTIN POLICE DEPT, APD ALARM                  | Regulatory and Other Taxes and Fees | UNIT<br>P.O. BOX 684279<br>AUSTIN, TX 78768                                    |
| AVON POLICE DEPARTMENT                         | Regulatory and Other Taxes and Fees | 6550 E US HWY 36<br>AVON, IN 46123   |
| Avoyelles Parish Sales Tax Fund                | Sales and Use Taxes                 | Sales and Use Tax Department<br>221 Tunica Drive West<br>Marksville, LA 71351  |
| BALDWIN COUNTY REV COMM                        | Regulatory and Other Taxes and Fees | P.O. BOX 538517<br>ATLANTA, GA 30353   |
| BALTIMORE COUNTY FIRE DEPARTME                 | Regulatory and Other Taxes and Fees | 700 E. JOPPA ROAD<br>TOWSON, MD 21286  |
| BARBARA H MEIKLEJOHN                           | Regulatory and Other Taxes and Fees | CLERK OF CIRCUIT COURT<br>50 MARY AVENUE , ROOM 1300<br>ROCKVILLE, MD 20850    |
| BARRY E ROBERTSON                              | Regulatory and Other Taxes and Fees | COMMISSIONER OF LICENSES<br>1702 NOBLE STREET, SUITE 107<br>ANNISTON, AL 36201 |
| BAY COUNTY TAX COLLECTOR_LIC270966             | Regulatory and Other Taxes and Fees | P.O. BOX 2285<br>PANAMA CITY, FL 32402   |
| BEAUFORT COUNTY TREASURER_LIC271299            | Regulatory and Other Taxes and Fees | BEAUFORT COUNTY RPA<br>P.O. BOX 105176<br>ATLANTA, GA 30348                    |

| <b>Taxing Authority</b>                  | <b>Tax Type</b>                     | <b>Address</b>  |
|--|-------------------------------------|---|
| Beauregard Parish Sheriff Office         | Sales and Use Taxes                 | Sales Tax Department<br>P.O. Box 639<br>DeRidder , LA 70634-0639                  |
| BERNALILLO COUNTY<br>TREASURER_LIC271211 | Regulatory and Other Taxes and Fees | P.O. BOX 27800<br>ALBUQUERQUE, NM 87125   |
| BEXAR COUNTY TAX<br>COLLECTOR_LIC270975  | Regulatory and Other Taxes and Fees | P.O. BOX 2903<br>SAN ANTONIO, TX 78299  |
| Bienville Parish                         | Sales and Use Taxes                 | P.O. Box 746<br>Arcadia, LA 71001   |
| BOARD OF COUNTY<br>COMMISSIONERS         | Regulatory and Other Taxes and Fees | MIAMI-DADE FIRE RESCUE<br>DEPT,FIBUREAU<br>9300 NW 41ST STREET<br>MIAMI, FL 33178 |
| BOROUGH OF CARLSTADT                     | Regulatory and Other Taxes and Fees | MEMORIAL MUNICIPAL BLDG<br>500 MADISON STREET<br>CARLSTADT, NJ 07072              |
| BOROUGH OF CLOSTER                       | Regulatory and Other Taxes and Fees | BUREAU OF FIRE PREVENTION<br>295 CLOSTER DOCK ROAD<br>CLOSTER, NJ 07624           |
| BOROUGH OF EATONTOWN                     | Regulatory and Other Taxes and Fees | ATTN: MERCANTILE LICENSE<br>47 BROAD ST<br>EATONTOWN, NJ 07724                    |
| BOROUGH OF EDGEWATER                     | Regulatory and Other Taxes and Fees | ATTN: HELENE C., CODE<br>OFFICIAL<br>916 RIVER ROAD,<br>EDGEWATER, NJ 07020       |
| BOROUGH OF FRANKLIN                      | Regulatory and Other Taxes and Fees | MUNICIPAL COURT<br>46 MAIN STREET<br>FRANKLIN, NJ 07416                           |

| <b>Taxing Authority</b>        | <b>Tax Type</b>                     | <b>Address</b>  |
|--------------------------------|-------------------------------------|---|
| BOROUGH OF HOMESTEAD TAX COLLE | Regulatory and Other Taxes and Fees | P.O. BOX 374<br>1800 WEST ST., ROOM 200<br>HOMESTEAD, PA 15120              |
| BOROUGH OF MORRIS PLAINS       | Regulatory and Other Taxes and Fees | BOARD OF HEALTH<br>531 SPEEDWELL AVENUE<br>MORRIS PLAINS, NJ 07950          |
| BOROUGH OF PARAMUS             | Regulatory and Other Taxes and Fees | BUSINESS LICENSE DIVISION<br>ONE JOCKISH SQUARE<br>PARAMUS, NJ 07652        |
| BOROUGH OF RAMSEY              | Regulatory and Other Taxes and Fees | BUREAU OF FIRE PREVENTION<br>33 NORTH CENTRAL AVENUE<br>RAMSEY, NJ 07446    |
| BOROUGH OF ROCKAWAY            | Regulatory and Other Taxes and Fees | 1 EAST MAIN STREET<br>ROCKAWAY, NJ 07866                                    |
| BOROUGH OF SHREWSBURY          | Regulatory and Other Taxes and Fees | 419 SYCAMORE AVE<br>SHREWSBURY, NJ 07702                                    |
| BOROUGH OF<br>TOTOWA_LIC100751 | Regulatory and Other Taxes and Fees | MUNICIPAL COMPLEX<br>TOTOWA ROAD AT CHERBA<br>PLACE<br>TOTOWA, NJ 07512     |
| BOROUGH OF<br>TOTOWA_LIC110280 | Regulatory and Other Taxes and Fees | MUNICIPAL BUILDING<br>537 TOTOWA ROAD<br>TOTOWA, NJ 07512                   |
| BOROUGH OF WATCHUNG            | Regulatory and Other Taxes and Fees | HEALTH DEPARTMENTATTN:<br>MARYANN<br>15 MOUNTAIN BLVD<br>WATCHUNG, NJ 07069 |
| BOROUGH OF WEST LONG<br>BRANCH | Regulatory and Other Taxes and Fees | TAX OFFICE<br>965 BROADWAY<br>WEST LONG BRANCH, NJ 07764                    |

| <b>Taxing Authority</b>        | <b>Tax Type</b>                     | <b>Address</b>  |
|--------------------------------|-------------------------------------|---|
| BOROUGH OF WESTWOOD FIRE PREVE | Regulatory and Other Taxes and Fees | FIRE PREVENTION BUREAU<br>93 CENTER AVENUE<br>WESTWOOD, NJ 07675  |
| Bossier City-Parish            | Sales and Use Taxes                 | P.O. Box 71313<br>Bossier City, LA 71171-1313   |
| BREVARD COUNTY TAX COLLECTOR   | Regulatory and Other Taxes and Fees | P.O. BOX 2500<br>TITUSVILLE, FL 32781   |
| BRIAN MCCOLLUM COLLECTOR       | Regulatory and Other Taxes and Fees | ROGER B WILSON BOONE<br>COUNTYGOVERNMENT CENTER<br>9TH & ASH<br>801 EAST WALNUT, ROOM 118<br>COLUMBIA, MO 65201 |
| BROOKFIELD CITY TREASURER      | Regulatory and Other Taxes and Fees | 2000 N CALHOUN ROAD<br>BROOKFIELD, WI 53005   |
| BROUGH OF KINNELON             | Regulatory and Other Taxes and Fees | 530 NEWARK POMPTON<br>TURNPIKE<br>POMPTON PLAINS, NJ 07444  |
| BROWARD CNTY REVENUE COLLECTOR | Regulatory and Other Taxes and Fees | GOVERNMENT CTR ANNEX<br>115 S. ANDREWS AVE<br>FORT LAUDERDALE, FL 33301   |
| BRUCE VICKERS CFC,CFBTO ELC    | Regulatory and Other Taxes and Fees | OSCEOLA COUNTY TAX<br>COLLECTOR<br>P.O. BOX 422105<br>KISSIMMEE, FL 34742                                       |
| BRYDON,SWEARENGEN & ENGLAND PC | Regulatory and Other Taxes and Fees | 312 E. CAPITOL AVENUE<br>JEFFERSON CITY, MO 65101   |
| BSE SERVICES                   | Regulatory and Other Taxes and Fees | P.O. BOX 456<br>JEFFERSON CITY, MO 65102  |
| BUREAU OF FIRE PREVENTION      | Regulatory and Other Taxes and Fees | HAMPTON TOWNSHIP<br>1 RUMSEY WAY<br>NEWTON, NJ 07860  |

| <b>Taxing Authority</b>                      | <b>Tax Type</b>                     | <b>Address</b>   |
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| BUREAU OF HOME FURNISHINGS &                 | Regulatory and Other Taxes and Fees | THERMAL INSULATION, LICENSING<br>3485 ORANGE GROVE AVENUE<br>NORTH HIGHLANDS, CA 95660   |
| BUTTE COUNTY WEIGHTS & MEASURE               | Regulatory and Other Taxes and Fees | & MEASURES<br>316 NELSON AVENUE<br>OROVILLE, CA 95965                                    |
| CADDO PARISH SHERIFF'S OFFICE_LIC271182      | Regulatory and Other Taxes and Fees | P.O. BOX 20905<br>SHREVEPORT, LA 71120   |
| Caddo-Shreveport Sals and Use Tax Commission | Sales and Use Taxes                 | P.O. Box 104<br>Shreveport, LA 71161   |
| Calcasieu Parish School System               | Sales and Use Taxes                 | P.O. Drawer 2050<br>Lake Charles, LA 70620-2050  |
| Caldwell Parish                              | Sales and Use Taxes                 | P.O. Box 280<br>Vidalia, LA 71373  |
| CALGARY POLICE SERVICE ALARM                 | Regulatory and Other Taxes and Fees | CITY CASHIER 8042PO BOX 2100,<br>STATION M<br>THE CITY OF CALGARY<br>CALGARY,            |
| CALIFORNIA DEPARTMENT OF                     | Regulatory and Other Taxes and Fees | PUBLIC HEALTHFOOD AND<br>DRUG BRANCH<br>PO BOX 997435 MS 7602<br>SACRAMENTO, CA 95899    |
| California State Board of Equalization       | Sales and Use Taxes                 | P.O. Box 942879<br>Sacramento, CA 94279-7072   |
| CAMDEN COUNTY COLLECTOR                      | Regulatory and Other Taxes and Fees | TERESA MURRAYCOLLECTOR<br>OF REVENUE<br>1 COURT CIRCLE NW SUITE 4<br>CAMDENTON, MO 65020 |

| <b>Taxing Authority</b>                    | <b>Tax Type</b>                     | <b>Address</b>  |
|--|-------------------------------------|---|
| CANADA REVENUE AGENCY                      | Regulatory and Other Taxes and Fees | CANADA REVENUE AGENCY<br>P O BOX 3800 STN A<br>SUDBURY,   |
| CARLSTADT BOARD OF HEALTH                  | Regulatory and Other Taxes and Fees | P.O. BOX 466<br>500 MADISON STREET<br>CARLSTADT, NJ 07072   |
| CARR ALLISON                               | Regulatory and Other Taxes and Fees | 100 VESTAVIA PARKWAY<br>BIRMINGHAM, AL 35216  |
| CASPER NATRONA COUNTY                      | Regulatory and Other Taxes and Fees | HEALTH DEPARTMENT<br>475 S SPRUCE STREET<br>CASPER, WY 82601  |
| Catahoula Parish                           | Sales and Use Taxes                 | P.O. Box 250<br>Vidalia, LA 71373   |
| Centerra Public Improvement Coll.<br>Corp. | Sales and Use Taxes                 | Public Improvement Fee<br>Administration<br>C/O City of Loveland Sales Tax<br>Admin<br>PO BOX 892<br>Loveland, CO 80539 |
| CHANDLER POLICE<br>DEPARTMENT              | Regulatory and Other Taxes and Fees | ALARM UNIT<br>250 EAST CHICAGO STREET<br>CHANDLER, AZ 85244   |
| CHARLESTON COUNTY                          | Regulatory and Other Taxes and Fees | REVENUE COLLECTION DEPT<br>4045 BRIDGE VIEW DR<br>NORTH CHARLESTON, SC 29405  |
| CHARLESTON COUNTY<br>TREASURER_LIC271300   | Regulatory and Other Taxes and Fees | P.O. BOX 603517<br>CHARLOTTE, NC 28260  |
| CHARLOTTE ALARM<br>MANAGEMENT SER          | Regulatory and Other Taxes and Fees | P O BOX 1500<br>WALDORF, MD 20604   |



| <b>Taxing Authority</b>                      | <b>Tax Type</b>                     | <b>Address</b>   |
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| CHARLOTTE FIRE DEPARTMENT                    | Regulatory and Other Taxes and Fees | FIRE PREVENTION BUREAU<br>500 DALTON AVENUE<br>CHARLOTTE, NC 28206                                 |
| Chicago Department of Finance - Tax Division | Sales and Use Taxes                 | Attn: Database Unit<br>22149 NETWORK PLACE<br>Chicago, IL 60673-1221                               |
| City and County of Denver                    | Sales and Use Taxes                 | Department of Finance, Treasury Division<br>P.O. Box 660860<br>Dallas, TX 75266-0860               |
| CITY CLERK-TREASURER                         | Regulatory and Other Taxes and Fees | MUNICIPAL BUILDING<br>P.O. BOX 308<br>HUNTSVILLE, AL 35804   |
| CITY OF ABBOTSFORD                           | Regulatory and Other Taxes and Fees | ABBOTSFORD CITY HALL<br>32315 SOUTH FRASER WAY<br>ABBOTSFORD,                                      |
| CITY OF ALAMEDA                              | Regulatory and Other Taxes and Fees | ALAMEDA FIRE<br>DEPARTMENTPREVENTIVE<br>SERVICES DIVISION<br>1300 PARK STREET<br>ALAMEDA, CA 94501 |
| CITY OF ALBUQUERQUE                          | Regulatory and Other Taxes and Fees | REM<br>P.O. BOX 1313<br>ALBUQUERQUE, NM 87103  |
| CITY OF<br>ALBUQUERQUE_LIC269827             | Regulatory and Other Taxes and Fees | PO BOX 1293<br>ALBUQUERQUE, NM 87103   |
| CITY OF ALPHARETTA GEORGIA                   | Regulatory and Other Taxes and Fees | BUSINESS OCCUPATION TAX<br>OFFICE<br>P.O. BOX 349<br>ALPHARETTA, GA 30009                          |

| <b>Taxing Authority</b>    | <b>Tax Type</b>                     | <b>Address</b>   |
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| CITY OF AMARILLO           | Regulatory and Other Taxes and Fees | ENVIRONMRNTAL HEALTH<br>DEPT.<br>P.O. BOX 1971<br>AMARILLO, TX 79105 |
| CITY OF AMARILLO_LIC270981 | Regulatory and Other Taxes and Fees | ATTN ENVIRONMENTAL<br>HEALTH<br>P.O. BOX 1971<br>AMARILLO, TX 79105  |
| CITY OF ANN ARBOR          | Regulatory and Other Taxes and Fees | DEPT.77621,CITY TREASURER<br>PO BOX 77000<br>DETROIT, MI 48277       |
| CITY OF ANTIOCH            | Regulatory and Other Taxes and Fees | REGISTRATION<br>PO BOX 142317<br>IRVING, TX 75014                    |
| CITY OF APOPKA             | Regulatory and Other Taxes and Fees | BUSINESS TAX RENEWAL<br>120 EAST MAIN STREET<br>APOPKA, FL 32703     |
| CITY OF ASHEVILLE          | Regulatory and Other Taxes and Fees | PO BOX 602462<br>CHARLOTTE, NC 28260                                 |
| CITY OF ATLANTA            | Regulatory and Other Taxes and Fees | OFFICE OF REVENUE<br>P.O. BOX 932053<br>ATLANTA, GA 31193            |
| CITY OF AURORA             | Regulatory and Other Taxes and Fees | TAX & LICENSING<br>PO BOX 913200<br>DENVER, CO 80291                 |
| City of Aurora             | Sales and Use Taxes                 | City of Aurora Tax<br>P.O. Box 913200<br>Denver, CO 80291-3200       |
| CITY OF AVENTURA           | Regulatory and Other Taxes and Fees | COMMUNITY DEVELOPMENT<br>DEPT<br>19200 WEST COUNTY CLUB              |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>  |
|-----------------------------------|-------------------------------------|---|
|                                   |                                     | DRIVE<br>AVENTURA, FL 33180   |
| CITY OF BAKERSFIELD               | Regulatory and Other Taxes and Fees | P.O. BOX 2057<br>BAKERSFIELD, CA 93303                                  |
| CITY OF BALLWIN                   | Regulatory and Other Taxes and Fees | 14811 MANCHESTER ROAD<br>BALLWIN, MO 63011                              |
| CITY OF BATAVIA                   | Regulatory and Other Taxes and Fees | ATTN: ACCOUNTS RECEIVABLE<br>100 N ISLAND AVE<br>BATAVIA, IL 60510      |
| CITY OF BEAUMONT                  | Regulatory and Other Taxes and Fees | 550 EAST 6TH STREET<br>BEAUMONT, CA 92223                               |
| CITY OF BELLEVUE                  | Regulatory and Other Taxes and Fees | LOCKBOX<br>P. O. BOX 34372<br>SEATTLE, WA 98124                         |
| CITY OF BELLINGHAM FINANCE<br>DEP | Regulatory and Other Taxes and Fees | CITY HALL P.O. BOX V<br>210 LOTTIE STREET<br>BELLINGHAM, WA 98227       |
| CITY OF BEND                      | Regulatory and Other Taxes and Fees | P.O. BOX 431<br>710 WALL STREET<br>BEND, OR 97709                       |
| CITY OF BILLINGS                  | Regulatory and Other Taxes and Fees | ADMINISTRATIVE SVCS, FIN<br>DIV.<br>P.O. BOX 1178<br>BILLINGS, MT 59103 |
| CITY OF BILLINGS_LIC270340        | Regulatory and Other Taxes and Fees | ADMINISTRATIVE SVCS, FIN<br>DIV.<br>P.O. BOX 1178<br>BILLINGS, MT 59103 |
| CITY OF BIRMINGHAM                | Regulatory and Other Taxes and Fees | P.O. BOX 830638<br>BIRMINGHAM, AL 35283                                 |

| <b>Taxing Authority</b>               | <b>Tax Type</b>                     | <b>Address</b>   |
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| CITY OF BLOOMINGTON                   | Regulatory and Other Taxes and Fees | LICENSING SECTION<br>1800 WEST OLD SHAKOPEE<br>ROAD<br>BLOOMINGTON, MN 55431 |
| CITY OF<br>BLOOMINGTON_LIC270238      | Regulatory and Other Taxes and Fees | LICENSING SECTION<br>1800 WEST OLD SHAKOPEE<br>ROAD<br>BLOOMINGTON, MN 55431 |
| CITY OF BOCA RATON                    | Regulatory and Other Taxes and Fees | LICENSE PROCESSING CENTER<br>P.O. BOX 862236<br>ORLANDO, FL 32886            |
| City of Boulder                       | Sales and Use Taxes                 | Department of Finance<br>P.O. Box 791<br>Boulder, CO 80306-0791              |
| CITY OF BOWLING GREEN KY              | Regulatory and Other Taxes and Fees | P.O. BOX 1410<br>BOWLING GREEN, KY 42102                                     |
| CITY OF BOYNTON BEACH,<br>FLORIDA     | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>P.O. BOX 310<br>BOYNTON BEACH, FL 33425                  |
| CITY OF BOZEMAN_LIC270946             | Regulatory and Other Taxes and Fees | P O BOX 1230<br>121 NORTH ROUSE AVE<br>BOZEMAN, MT 59771                     |
| CITY OF BRENTWOOD BUSINESS<br>LICENSE | Regulatory and Other Taxes and Fees | 2348 Brentwood Boulevard,<br>Brentwood, MO 63144                             |
| CITY OF BROWNSVILLE                   | Regulatory and Other Taxes and Fees | DEPARTMENT OF PUBLIC<br>HEALTH<br>1034 E LEVEE ST<br>BROWNSVILLE, TX 78520   |
| CITY OF BUENA PARK                    | Regulatory and Other Taxes and Fees | CITY OF BUENA PARK FINANCE<br>DEPP O BOX 5009                                |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>   |
|-----------------------------------|-------------------------------------|--|
|                                   |                                     | 6650 BEACH BLVD<br>BUENA PARK, CA 90622  |
| CITY OF BURBANK                   | Regulatory and Other Taxes and Fees | LICENSE & CODE SERVICES DIV.<br>PO BOX 6459<br>BURBANK, CA 91510                       |
| CITY OF BURBANK_LIC271329         | Regulatory and Other Taxes and Fees | P.O. BOX 6459<br>BURBANK, CA 91510   |
| CITY OF BURNABY                   | Regulatory and Other Taxes and Fees | LICENSE OFFICE<br>4949 CANADA WAY<br>BURNABY,  |
| CITY OF CAMPBELL                  | Regulatory and Other Taxes and Fees | BUILDING DEPARTMENT<br>70 N. 1ST STREET<br>CAMPBELL, CA 95008                          |
| CITY OF CANTON                    | Regulatory and Other Taxes and Fees | OCCUPATIONAL TAX LICENSE<br>151 ELIZABETH STREET<br>CANTON, GA 30114                   |
| CITY OF CAPE CORAL/CITY<br>CLERKS | Regulatory and Other Taxes and Fees | OFFICE-LICENSING/BUS.TAX<br>DIV.<br>1015 CULTURAL PARK BLVD<br>CAPE CORAL, FL 33990    |
| CITY OF CAPITOLA                  | Regulatory and Other Taxes and Fees | 420 CAPITOLA AVENUE<br>CAPITOLA, CA 95010  |
| CITY OF CARLSBAD                  | Regulatory and Other Taxes and Fees | 1635 FARADAY AVENUE<br>CARLSBAD, CA 92008  |
| CITY OF CASSELBERRY               | Regulatory and Other Taxes and Fees | LOCAL BUSINESS TAX DIVISION<br>95 TRIPLET LAKE DRIVE<br>CASSELBERRY, FL 32707          |
| CITY OF CEDAR HILL                | Regulatory and Other Taxes and Fees | ATTN: BUILDING INSPECTIONS<br>DEP<br>285 UPTOWN BLVD., BLDG. 1<br>CEDAR HILL, TX 75104 |

| <b>Taxing Authority</b>                       | <b>Tax Type</b>                     | <b>Address</b>   |
|---|-------------------------------------|--|
| CITY OF CEDAR RAPIDS                          | Regulatory and Other Taxes and Fees | CITY TREASURERS OFFICE<br>P.O. BOX 2148<br>CEDAR RAPIDS, IA 52406              |
| CITY OF CHAMPAIGN                             | Regulatory and Other Taxes and Fees | ALARM PROGRAM<br>P O BOX 142375<br>IRVING, TX 75014                            |
| CITY OF CHANDLER                              | Regulatory and Other Taxes and Fees | PRIVILEGE TAX<br>55 N. ARIZONA PL, STE. 201<br>CHANDLER, AZ 85244              |
| CITY OF CHARLESTON<br>REVENUE COLLECTIONS DIV | Regulatory and Other Taxes and Fees | P.O. Box 22009<br>Charleston, SC 29413   |
| CITY OF<br>CHARLOTTESVILLE_LIC269969          | Regulatory and Other Taxes and Fees |  |
| CITY OF CHESAPEAKE                            | Regulatory and Other Taxes and Fees | POST OFFICE BOX 15285<br>CHESAPEAKE, VA 23328                                  |
| CITY OF CHICAGO                               | Regulatory and Other Taxes and Fees | 2350 W. Ogden Ave, Second Floor<br>Chicago, IL 60608                           |
| CITY OF CHICAGO DEPT OF REV                   | Regulatory and Other Taxes and Fees | JUDGMENT COLLECTIONS UNIT<br>121 N. LASALLE ST. ROOM #107<br>CHICAGO, IL 60602 |
| CITY OF CHICO ALARM PERMITS                   | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>411 MAIN STREET, P.O. BOX 3420<br>CHICO, CA 95927          |
| CITY OF CHULA<br>VISTA_LIC271337              | Regulatory and Other Taxes and Fees | FIANANCE DEPARTMENT<br>P.O. BOX 7549<br>CHULA VISTA, CA 91912                  |
| CITY OF<br>CLEARWATER_LIC100639               | Regulatory and Other Taxes and Fees | ATTN: OCL DEPARTMENT<br>P.O. BOX 4748<br>CLEARWATER, FL 33758                  |
| CITY OF<br>CLEARWATER_LIC270576               | Regulatory and Other Taxes and Fees | P.O. BOX 4748<br>CLEARWATER, FL 33758  |

| <b>Taxing Authority</b>                 | <b>Tax Type</b>                     | <b>Address</b>   |
|---|-------------------------------------|--|
| City of Colorado Springs                | Sales and Use Taxes                 | Department 2408<br>Denver, CO 80256-0001   |
| CITY OF COLUMBIA                        | Regulatory and Other Taxes and Fees | BUSINESS LICENSE DIVISION<br>PO BOX 147<br>COLUMBIA, SC 29217  |
| CITY OF COLUMBUS<br>TREASURER           | Regulatory and Other Taxes and Fees | 4252 GROVES RD<br>COLUMBUS, OH 43232   |
| CITY OF COLUMBUS<br>TREASURER_LIC269828 | Regulatory and Other Taxes and Fees | DEPT OF PUB SAFETY-LIC<br>SECTION<br>4252 GROVES RD<br>COLUMBUS, OH 43232                            |
| CITY OF CONCORD                         | Regulatory and Other Taxes and Fees | P.O. BOX 308<br>CONCORD, NC 28026  |
| CITY OF CONCORD, NH                     | Regulatory and Other Taxes and Fees | CODE ADMINISTRATION<br>DEPARTMENTHEALTH<br>SERVICES DIVISION<br>37 GREEN STREET<br>CONCORD, NH 03301 |
| CITY OF CORAL SPRINGS                   | Regulatory and Other Taxes and Fees | BUSINESS TAX OFFICE<br>P.O. BOX 754501<br>CORAL SPRINGS, FL 33075                                    |
| CITY OF COUNCIL BLUFFS/                 | Regulatory and Other Taxes and Fees | ALARM TRACKING<br>208 PEARL STREET<br>COUNCIL BLUFFS, IA 51503                                       |
| CITY OF CRYSTAL LAKE - WM               | Regulatory and Other Taxes and Fees | P.O. BOX 597<br>CRYSTAL LAKE, IL 60039   |
| CITY OF CULVER CITY                     | Regulatory and Other Taxes and Fees | BUSINESS SUPPORT CENTER<br>8839 N CEDAR AVE #212<br>FRESNO, CA 93720                                 |

| <b>Taxing Authority</b>    | <b>Tax Type</b>                     | <b>Address</b>  |
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| CITY OF CUMMING            | Regulatory and Other Taxes and Fees | BUSINESS OCCUPATION TAX<br>100 MAIN STREET<br>CUMMING, GA 30040               |
| CITY OF DALLAS             | Regulatory and Other Taxes and Fees | DEPT OF CODE COMPLIANCE<br>7901 GOFORTH RD<br>DALLAS, TX 75238                |
| CITY OF DALY CITY          | Regulatory and Other Taxes and Fees | REDUCTION PROGRAM<br>PO BOX 142856<br>IRVING, TX 75014                        |
| CITY OF DANBURY            | Regulatory and Other Taxes and Fees | HEALTH AND HOUSING DEPT<br>155 DEER HILL AVE<br>DANBURY, CT 06810             |
| CITY OF DAPHNE REVENUE DIV | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>PO DRAWER 1047<br>DAPHNE, AL 36526                        |
| CITY OF DAVENPORT          | Regulatory and Other Taxes and Fees | 226 WEST FOURTH STREET<br>DAVENPORT, IA 52801                                 |
| CITY OF DELRAY BEACH       | Regulatory and Other Taxes and Fees | COMM IMPROVEMENT ALARM<br>UNIT<br>100 NW 1ST AVENUE<br>DELRAY BEACH, FL 33444 |
| CITY OF D'LBERVILLE        | Regulatory and Other Taxes and Fees | P.O. BOX 6519<br>DIBERVILLE, MS 39540   |
| CITY OF DORAL              | Regulatory and Other Taxes and Fees | SUITE 206<br>8300 NW 53RD STREET<br>DORAL, FL 33166                           |
| CITY OF DOTHAN             | Regulatory and Other Taxes and Fees | PUBLIC WORKS DEPARTMENT<br>PO BOX 2128<br>DOTHAN, AL 36302                    |



| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>   |
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| CITY OF DUBLIN                    | Regulatory and Other Taxes and Fees | FINANCE DEPARTMENT<br>100 CIVIC PLAZA<br>DUBLIN, CA 94568                              |
| CITY OF DUNWOODY                  | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>41 PERIMETER CTR EAST,STE 250<br>DUNWOODY, GA 30346                |
| City of Durango                   | Sales and Use Taxes                 | 949 East Second Avenue<br>Durango, CO 81301-5109                                       |
| CITY OF DURHAM FIRE<br>DEPARTMENT | Regulatory and Other Taxes and Fees | P.O. BOX 30041<br>DURHAM, NC 27702   |
| CITY OF EL CENTRO                 | Regulatory and Other Taxes and Fees | 1275 MAIN STREET<br>EL CENTRO, CA 92243  |
| CITY OF EL CERRITO                | Regulatory and Other Taxes and Fees | FINANCE DEPARTMENT<br>10940 SAN PABLO AVENUE<br>EL CERRITO, CA 94530                   |
| CITY OF EL PASO                   | Regulatory and Other Taxes and Fees | 811 Texas Ave.<br>One Stop Shop: Attention Licensing<br>El Paso, TX 79901              |
| City of Elizabeth                 | Sales and Use Taxes                 | Franchise Assessment<br>Tax Collector<br>50 Winfield Scott Plaza<br>Elizabeth, NJ 7201 |
| CITY OF ELK GROVE                 | Regulatory and Other Taxes and Fees | 8401 LAGUNA PALMS WAY<br>ELK GROVE, CA 95758   |
| CITY OF EVERETT                   | Regulatory and Other Taxes and Fees | CITY CLERK<br>2930 WETMORE AVENUE<br>EVERETT, WA 98201                                 |
| CITY OF FLAGSTAFF_LIC270386       | Regulatory and Other Taxes and Fees | 211 W ASPEN AVE<br>FLAGSTAFF, AZ 86001   |

| <b>Taxing Authority</b>       | <b>Tax Type</b>                     | <b>Address</b>  |
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| CITY OF FLORENCE/BUS LIC DEPT | Regulatory and Other Taxes and Fees | CITY-COUNTY COMPLEX KK<br>180 N. IRBY STREET<br>FLORENCE, SC 29501                          |
| CITY OF FLOWOOD               | Regulatory and Other Taxes and Fees | P.O. BOX 320069 AIRPORT ROAD<br>FLOWOOD, MS 39232   |
| CITY OF FOLSOM                | Regulatory and Other Taxes and Fees | C/O MUNISERVICIS LLCBOX 367<br>438 E SHAW AVENUE<br>FRESNO, CA 93710                        |
| CITY OF FOLSOM_LIC269968      | Regulatory and Other Taxes and Fees | BUSINESS SUPPORT CENTER<br>8839 N CEDAR AVE #212<br>FRESNO, CA 93720                        |
| City of Fort Collins          | Sales and Use Taxes                 | Department of Finance, Sales Tax<br>Division<br>P.O. Box 440<br>Fort Collins, CO 80522-0439 |
| CITY OF FORT LAUDERDALE       | Regulatory and Other Taxes and Fees | OCCUPATIONAL LICENSE<br>DIVISION<br>P.O. BOX 31689<br>TAMPA, FL 33631                       |
| CITY OF FORT MYERS            | Regulatory and Other Taxes and Fees | BUSINESS TAX RECEIPTSSUITE<br>101<br>1825 HENDRY ST<br>FORT MYERS, FL 33901                 |
| CITY OF FORT SMITH            | Regulatory and Other Taxes and Fees | ATTN: COLLECTION<br>DEPARTMENT<br>P.O. BOX 1908<br>FORT SMITH, AR 72902                     |
| CITY OF FRAMINGHAM            | Regulatory and Other Taxes and Fees | OFFICE OF THE TAX<br>COLLECTOR<br>P.O. BOX 724<br>READING, MA 01867                         |

| <b>Taxing Authority</b>       | <b>Tax Type</b>                     | <b>Address</b>  |
|-------------------------------|-------------------------------------|---|
| CITY OF FREDERICKSBURG        | Regulatory and Other Taxes and Fees | OF THE REVENUECITY HALL<br>P O BOX 644<br>FREDERICKSBURG, VA 22404                  |
| CITY OF FRISCO                | Regulatory and Other Taxes and Fees | 6891 MAIN STREET<br>FRISCO, TX 75034  |
| CITY OF GAINESVILLE_LIC101645 | Regulatory and Other Taxes and Fees | OCCUPATIONAL TAX<br>DIVISIONMAIL STAION 47<br>P.O. BOX 490<br>GAINESVILLE, FL 32602 |
| CITY OF GERMANTOWN            | Regulatory and Other Taxes and Fees | P.O. BOX 38809<br>1930 SOUTH GERMANTOWN<br>ROAD<br>GERMANTOWN, TN 38183             |
| CITY OF GILROY                | Regulatory and Other Taxes and Fees | LICENSE DEPT<br>7351 ROSANNA ST<br>GILROY, CA 95020                                 |
| City of Glendale              | Sales and Use Taxes                 | Tax Administration<br>950 S. Birch St<br>Glendale, CO 80246                         |
| CITY OF GLENDORA              | Regulatory and Other Taxes and Fees | DEPT. FALSE ALARM UNIT<br>150 S. GLENDORA AVENUE<br>GLENDORA, CA 91741              |
| City of Glenwood Springs      | Sales and Use Taxes                 | 101 W. 8th St<br>Glenwood Springs, CO 81601   |
| City of Golden                | Sales and Use Taxes                 | Finance Department<br>911 10th Street<br>Golden, CO 80401                           |
| City of Grand Junction        | Sales and Use Taxes                 | 250 North 5th Street<br>Grand Junction, CO 81501                                    |

| <b>Taxing Authority</b>         | <b>Tax Type</b>                     | <b>Address</b>  |
|---------------------------------|-------------------------------------|---|
| CITY OF GREAT FALLS             | Regulatory and Other Taxes and Fees | FIRE RESCUE<br>105 9TH ST. S<br>GREAT FALLS, MT 59401                                   |
| City of Greeley                 | Sales and Use Taxes                 | Finance Dept.<br>1000 10th Street<br>Greeley, CO 80631                                  |
| CITY OF GREENVILLE              | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>P.O. BOX 2207<br>GREENVILLE, SC 29602                               |
| CITY OF HACKENSACK              | Regulatory and Other Taxes and Fees | 215 STATE ST<br>HACKENSACK, NJ 07601  |
| CITY OF HAMILTON LICENSING<br>& | Regulatory and Other Taxes and Fees | LICENSING 330 WENTWORTH<br>STREETNORTH<br>LICENSING AND BY-LAW<br>SERVICES<br>HAMILTON, |
| CITY OF HATTIESBURG             | Regulatory and Other Taxes and Fees | DEPUTY MUNICIPAL CLERK<br>P.O. BOX 1898<br>HATTIESBURG, MS 39403                        |
| CITY OF HAWTHORNE               | Regulatory and Other Taxes and Fees | DEPARTMENT OF LICENSING<br>4455 W 126TH STREET<br>HAWTHORNE, CA 90250                   |
| CITY OF HELENA                  | Regulatory and Other Taxes and Fees | HELENA POLICE DEPT<br>221 BRECKENRIDGE<br>HELENA, MT 59601                              |
| CITY OF HENDERSON               | Regulatory and Other Taxes and Fees | FIRE SAFETY DIVISION<br>240 WATER STREET<br>HENDERSON, NV 89015                         |
| CITY OF HIALEAH BUS.TAX DIV.    | Regulatory and Other Taxes and Fees | 501 PALM AVENUE<br>HIALEAH, FL 33010  |

| <b>Taxing Authority</b>                | <b>Tax Type</b>                     | <b>Address</b>  |
|--|-------------------------------------|---|
| CITY OF HOMESTEAD                      | Regulatory and Other Taxes and Fees | TAX RECEIPT DIVISION<br>100 CIVIC COURT<br>HOMESTEAD, FL 33030  |
| CITY OF HOOVER_LIC271330               | Regulatory and Other Taxes and Fees | P.O. BOX 11407<br>BIRMINGHAM, AL 35246  |
| CITY OF HOT SPRINGS                    | Regulatory and Other Taxes and Fees | MUNICIPAL UTILITIES<br>517 AIRPORT ROAD<br>HOT SPRINGS, AR 71913                                      |
| CITY OF HOUSTON                        | Regulatory and Other Taxes and Fees | SIGN ADMINISTRATION<br>P.O. BOX 2688<br>HOUSTON, TX 77252   |
| CITY OF HOUSTON FIRE DEPT              | Regulatory and Other Taxes and Fees | HOUSTON FIRE DEPARTMENT<br>PERMITPO BOX 3625<br>1002 WASHINGTON AVE 2ND<br>FLOOR<br>HOUSTON, TX 77253 |
| CITY OF HOUSTON FIRE<br>DEPT_LIC269829 | Regulatory and Other Taxes and Fees | DEPT OF HEALTH & HUMAN<br>SERVICE<br>P.O. BOX 300008<br>HOUSTON, TX 77230                             |
| CITY OF HUNTINGTON BEACH               | Regulatory and Other Taxes and Fees | CITY TREASURER<br>P.O. BOX 711<br>HUNTINGTON BEACH, CA 92648  |
| CITY OF HUNTINGTON<br>BEACH_LIC269830  | Regulatory and Other Taxes and Fees | FALSE ALARM<br>P O BOX 142915<br>IRVING, TX 75014   |
| CITY OF HUNTSVILLE                     | Regulatory and Other Taxes and Fees | HUNTSVILLE POLICE<br>DEPARTMENTPUBLIC SAFETY<br>ALARMS OFFICE<br>PO BOX 2085<br>HUNTSVILLE, AL 35804  |

| <b>Taxing Authority</b>    | <b>Tax Type</b>                     | <b>Address</b>   |
|----------------------------|-------------------------------------|--|
| CITY OF INDEPENDENCE       | Regulatory and Other Taxes and Fees | P.O. BOX 1019<br>111 E. MAPLE<br>INDEPENDENCE, MO 64051  |
| CITY OF INDIANAPOLIS       | Regulatory and Other Taxes and Fees | 2260 CITY COUNTY<br>BUILDING,200 E WASHINGTON<br>STREET<br>C/O REVENUE RECOVERY UNIT<br>Indianapolis, IN 46204 |
| CITY OF IRVINE_LIC100390   | Regulatory and Other Taxes and Fees | BUSINESS LICENSES<br>P.O. BOX 19575<br>IRVINE, CA 92623  |
| CITY OF IRVINE_LIC270577   | Regulatory and Other Taxes and Fees | P.O. BOX 19575<br>IRVINE, CA 92623   |
| CITY OF ISSAQUAH           | Regulatory and Other Taxes and Fees | P.O. BOX 1307<br>ISSAQUAH, WA 98027  |
| CITY OF JACKSON            | Regulatory and Other Taxes and Fees | SIGN & LICENSE DIVISION<br>P.O. BOX 22708<br>JACKSON, MS 39225   |
| CITY OF JACKSONVILLE       | Regulatory and Other Taxes and Fees | 515 N JULIA STREET<br>FIRE DIV-FIRE PREVENTION<br>JACKSONVILLE, FL 32202                                       |
| CITY OF JACKSONVILLE BEACH | Regulatory and Other Taxes and Fees | 11 NORTH THIRD STREET<br>JACKSONVILLE, FL 32250  |
| CITY OF JOLIET             | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>150 W. JEFFERSON ST<br>JOLIET, IL 60432  |
| CITY OF JOPLIN             | Regulatory and Other Taxes and Fees | 602 SOUTH MAIN STREET<br>JOPLIN, MO 64801  |
| CITY OF JURUPA VALLEY      | Regulatory and Other Taxes and Fees | 8930 LIMONITE AVE<br>JURUPA VALLEY, CA 92509   |

| <b>Taxing Authority</b>     | <b>Tax Type</b>                     | <b>Address</b>   |
|-----------------------------|-------------------------------------|--|
| CITY OF KAMLOOPS            | Regulatory and Other Taxes and Fees | BUSINESS LICENCE SECTION<br>7 VICTORIA STREET WEST<br>KAMLOOPS,                  |
| CITY OF KEENE               | Regulatory and Other Taxes and Fees | 3 Washington St.<br>Attn: Laurie Planke<br>Keene, NH 03431                       |
| CITY OF KELOWNA             | Regulatory and Other Taxes and Fees | 1435 WATER STREET<br>LICENSE DEPARTMENT<br>KELOWNA,                              |
| CITY OF KENTWOOD_LIC209317  | Regulatory and Other Taxes and Fees | PO BOX 8848<br>4900 BRENTON AVENUE SE<br>KENTWOOD, MI 49518                      |
| CITY OF KNOXVILLE_LIC271270 | Regulatory and Other Taxes and Fees | 400 MAIN STREET<br>KNOXVILLE, TN 37901   |
| CITY OF LA HABRA            | Regulatory and Other Taxes and Fees | 150 N. EUCLID STREET<br>LA HABRA, CA 90631                                       |
| CITY OF LA QUINTA           | Regulatory and Other Taxes and Fees | BUSINESS LICENSE DIVISION<br>78-495 CALLE TAMPICO<br>LA QUINTA, CA 92253         |
| CITY OF LAKE WORTH          | Regulatory and Other Taxes and Fees | 3805 ADAM GRUBB<br>LAKE WORTH, TX 76135  |
| CITY OF LAKELAND            | Regulatory and Other Taxes and Fees | OCCUPATIONAL LICENSE<br>OFFICE<br>228 S. MASSACHUSETTS AVE<br>LAKELAND, FL 33801 |
| CITY OF LAKEWOOD            | Regulatory and Other Taxes and Fees | REVENUE DIVISION<br>P.O. BOX 17479<br>DENVER, CO 80217                           |
| City of Lakewood            | Sales and Use Taxes                 | Revenue Division<br>P.O. Box 17479<br>Denver, CO 80217-0479                      |

| <b>Taxing Authority</b>      | <b>Tax Type</b>                     | <b>Address</b>  |
|------------------------------|-------------------------------------|---|
| CITY OF LAKEWOOD_LIC270227   | Regulatory and Other Taxes and Fees | P.O. BOX 220<br>LAKEWOOD, CA 90714  |
| CITY OF LANGLEY              | Regulatory and Other Taxes and Fees | 20399 DOUGLAS CRESENT<br>LANGLEY,   |
| CITY OF LARGO                | Regulatory and Other Taxes and Fees | P.O. BOX 296<br>LARGO, FL 33779   |
| CITY OF LARKSPUR             | Regulatory and Other Taxes and Fees | C/O MUNISERVICES LLC<br>438 EAST SHAW AVE BOX 367<br>FRESNO, CA 93710             |
| CITY OF LARKSPUR_LIC271346   | Regulatory and Other Taxes and Fees | TAX TRST ACCT C/O AVE<br>INS&ANL<br>373 EAST SHAW AVE BOX 367<br>FRESNO, CA 93710 |
| CITY OF LAS CRUCES           | Regulatory and Other Taxes and Fees | ATTN: BUSINESS REGISTRATION<br>P.O. BOX 20000<br>LAS CRUCES, NM 88004             |
| CITY OF LAS VEGAS-LICENSE    | Regulatory and Other Taxes and Fees | DEPARTMENT OF FINANCE<br>495 S MAIN ST<br>LAS VEGAS, NV 89101                     |
| CITY OF LEE'S SUMMIT         | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>220 S.E. GREEN STREET<br>LEES SUMMIT, MO 64063                |
| CITY OF LEOMINSTER           | Regulatory and Other Taxes and Fees | WEIGHTS & MEASURES DEPT<br>25 WEST STREET<br>LEOMINSTER, MA 01453                 |
| CITY OF LEWISVILLE_LIC103549 | Regulatory and Other Taxes and Fees | P.O. BOX 299002<br>LEWISVILLE, TX 75029   |
| City of Lincoln, Nebraska    | Sales and Use Taxes                 | City Treasurer<br>555 South 10th Street<br>Lincoln, NE 68508-2830                 |



| <b>Taxing Authority</b>          | <b>Tax Type</b>                     | <b>Address</b>   |
|----------------------------------|-------------------------------------|--|
| City of Lone Tree                | Sales and Use Taxes                 | P.O. Box 17987<br>Denver, CO 80217-0987  |
| City of Longmont                 | Sales and Use Taxes                 | 350 Kimbark St.<br>Dept. of Finance, Sales/Use Tax<br>Division<br>Civic Center Complex<br>Longmont, CO 80501 |
| CITY OF LONGVIEW                 | Regulatory and Other Taxes and Fees | 1525 BROADWAY<br>P.O. BOX 128<br>LONGVIEW, WA 98632  |
| CITY OF LONGVIEW ALARM           | Regulatory and Other Taxes and Fees | SERVICES<br>PO BOX 842606<br>DALLAS, TX 75284  |
| CITY OF LOS<br>ANGELES_LIC106560 | Regulatory and Other Taxes and Fees | OFFICE OF FINANCE<br>P.O. BOX 53233<br>LOS ANGELES, CA 90053   |
| CITY OF LOS<br>ANGELES_LIC270544 | Regulatory and Other Taxes and Fees | P.O. BOX 514267<br>LOS ANGELES, CA 90051   |
| City of Loveland                 | Sales and Use Taxes                 | P.O. Box 0845<br>Loveland, CO 80539-0845   |
| CITY OF LYNCHBURG                | Regulatory and Other Taxes and Fees | COLLECTIONS DIVISION<br>P.O. BOX 603<br>LYNCHBURG, VA 24505  |
| CITY OF MADISON TREASURER        | Regulatory and Other Taxes and Fees | P.O. BOX 2999<br>MADISON, WI 53701   |
| CITY OF MANHATTAN                | Regulatory and Other Taxes and Fees | COMMUNITY DEVELOPMENT<br>1101 POYNTZ AVE<br>MANHATTAN, KS 66502  |
| CITY OF MAPLEWOOD                | Regulatory and Other Taxes and Fees | OFFICE OF THE CITY CLERK<br>7601 MANCHESTER ROAD<br>MAPLEWOOD, MO 63143                                      |

| <b>Taxing Authority</b>     | <b>Tax Type</b>                     | <b>Address</b>   |
|-----------------------------|-------------------------------------|--|
| CITY OF MARINA              | Regulatory and Other Taxes and Fees | FINANCE DEPARTMENT<br>211 HILLCREST AVENUE<br>MARINA, CA 93933                     |
| CITY OF MEDFORD             | Regulatory and Other Taxes and Fees | FINANCE DEPARTMENT<br>411 W 8TH STREET<br>MEDFORD, OR 97501                        |
| CITY OF MEQUON              | Regulatory and Other Taxes and Fees | ATTN: COMMUNITY<br>DEVELOPMENT<br>11333 N. CEDARBURG RD<br>MEQUON, WI 53092        |
| CITY OF MERIDIAN            | Regulatory and Other Taxes and Fees | PRIVILEGE LICENSE RENEWAL<br>P.O. BOX 1430<br>MERIDIAN, MS 39302                   |
| CITY OF MESQUITE HEALTH DIV | Regulatory and Other Taxes and Fees | P O BOX 850137<br>MESQUITE, TX 75185   |
| CITY OF MIAMI               | Regulatory and Other Taxes and Fees | DEPT. OF FINANCE<br>444 S.W. 2ND AVENUE<br>MIAMI, FL 33130                         |
| CITY OF MIDLAND             | Regulatory and Other Taxes and Fees | 601 N LORAIN<br>MIDLAND, TX 79701  |
| CITY OF MILPITAS            | Regulatory and Other Taxes and Fees | ATTN: FINANCE DEPT<br>455 E CALAVERAS BLVD<br>MILPITAS, CA 95035                   |
| CITY OF MINNETONKA          | Regulatory and Other Taxes and Fees | COMMUNITY<br>DEVELOPMENTLICENSING<br>14600 MINNETONKA BLVD<br>MINNETONKA, MN 55345 |
| CITY OF MOBILE              | Regulatory and Other Taxes and Fees | CITY OF MOBILE REVENUE<br>DEPT.<br>P.O. BOX 949<br>MOBILE, AL 36652                |

| <b>Taxing Authority</b>            | <b>Tax Type</b>                     | <b>Address</b>   |
|------------------------------------|-------------------------------------|--|
| CITY OF MODESTO                    | Regulatory and Other Taxes and Fees | P.O. BOX 3442<br>MODESTO, CA 95353   |
| CITY OF MOUNTAIN<br>VIEW_LIC271173 | Regulatory and Other Taxes and Fees | P.O. BOX 742745<br>500 CASTRO STREET<br>LOS ANGELES, CA 90074                              |
| CITY OF MT VERNON                  | Regulatory and Other Taxes and Fees | OFFICE OF CONSUMER<br>PROTECTION<br>ONE ROOSEVELT SQUARE<br>MOUNT VERNON, NY 10550         |
| CITY OF MURFREESBORO               | Regulatory and Other Taxes and Fees | CITY TAX COLLECTOR<br>P.O. BOX 1139<br>MURFREESBORO, TN 37133                              |
| CITY OF MURRIETA                   | Regulatory and Other Taxes and Fees | 1 TOWN SQUARE<br>MURRIETA, CA 92562  |
| CITY OF MYRTLE BEACH               | Regulatory and Other Taxes and Fees | 921 N OAK STBUSINESS LICENSE<br>DIVISION<br>PO BOX 2468<br>MYRTLE BEACH, SC 29578          |
| City of New Orleans                | Sales and Use Taxes                 | Department of Finance<br>Bureau of Revenue<br>P.O. Box 61840<br>New Orleans, LA 70161-1840 |
| CITY OF NEWPORT<br>NEWS_LIC100633  | Regulatory and Other Taxes and Fees | TREASURER<br>PO BOX 975<br>NEWPORT NEWS, VA 23607  |
| CITY OF NORTH LAS VEGAS            | Regulatory and Other Taxes and Fees | BUSINESS LICENSE DIVISION<br>2200 CIVIC CENTER DRIVE<br>NORTH LAS VEGAS, NV 89030          |
| CITY OF NORTH LITTLE ROCK          | Regulatory and Other Taxes and Fees | CITY CLERK<br>P. O. BOX 5757<br>NORTH LITTLE ROCK, AR 72119                                |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>   |
|-----------------------------------|-------------------------------------|--|
| City of Northglenn                | Sales and Use Taxes                 | Department of Finance<br>PO Box 5305<br>Denver, CO 80217-5305                              |
| CITY OF OCALA                     | Regulatory and Other Taxes and Fees | P.O. BOX 1270<br>OCALA, FL 34478   |
| CITY OF OCEANSIDE                 | Regulatory and Other Taxes and Fees | 300 NORTH COAST HIGHWAY<br>OCEANSIDE, CA 92054   |
| CITY OF OLYMPIA                   | Regulatory and Other Taxes and Fees | CITY TREASURER<br>P.O. BOX 1967<br>OLYMPIA, WA 98507                                       |
| CITY OF OMAHA                     | Regulatory and Other Taxes and Fees | PO BOX 30205<br>C/OFALSE ALARM REDUCTION<br>PROGRAM<br>Omaha, NE 68103                     |
| CITY OF OPELIKA                   | Regulatory and Other Taxes and Fees | P.O. BOX 2165<br>OPELIKA, AL 36801   |
| CITY OF ORANGE CITY               | Regulatory and Other Taxes and Fees | 229 EAST GRAVES AVENUE<br>ORANGE CITY, FL 32763  |
| CITY OF ORLANDO, OFF<br>PERMITTIN | Regulatory and Other Taxes and Fees | PERMITTING SERVICESFIRST<br>FLOOR PO BOX 4990<br>400 SOUTH ORANGE AVE<br>ORLANDO, FL 32802 |
| CITY OF OSAGE BEACH               | Regulatory and Other Taxes and Fees | ATTN: CITY CLERK<br>1000 CITY PARKWAY<br>OSAGE BEACH, MO 65065                             |
| CITY OF OXFORD                    | Regulatory and Other Taxes and Fees | P.O. BOX 3383<br>OXFORD, AL 36203  |
| CITY OF PALM BEACH GARDEN         | Regulatory and Other Taxes and Fees | BUSINESS TAX<br>10500 N MILITARY TRAIL<br>PALM BEACH GARDENS, FL<br>33410                  |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>   |
|-----------------------------------|-------------------------------------|--|
| CITY OF PALM DESERT               | Regulatory and Other Taxes and Fees | 9 N CEDAR AVE #212<br>C/O BUSINESS LICENSE CENTER<br>Fresno, CA 93720                          |
| CITY OF PALM SPRINGS              | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>P.O. BOX 2743<br>PALM SPRINGS, CA 92263                                    |
| City of Panama City Beach         | Sales and Use Taxes                 | Attn: Business Registration<br>Department<br>110 S. Arnold Road<br>Panama City Beach, FL 32413 |
| CITY OF PAPILLION                 | Regulatory and Other Taxes and Fees | ALARM PROGRAM<br>PO BOX 141895<br>IRVING, TX 75014   |
| CITY OF PASADENA                  | Regulatory and Other Taxes and Fees | BUSINESS LICENSE SECTION<br>100 NORTH GARFIELD AVENUE,<br>RM<br>PASADENA, CA 91109             |
| CITY OF PEMBROKE PINES            | Regulatory and Other Taxes and Fees | P.O. BOX 900<br>10100 PINES BLVD<br>PEMBROKE PINES, FL 33026                                   |
| CITY OF PENSACOLA                 | Regulatory and Other Taxes and Fees | P.O. BOX 12910<br>PENSACOLA, FL 32521  |
| CITY OF<br>PHILADELPHIA_LIC110333 | Regulatory and Other Taxes and Fees | REVENUE<br>P O BOX 1660<br>PHILADELPHIA, PA 19105  |
| CITY OF PHOENIX                   | Regulatory and Other Taxes and Fees | POLICE DEPARTMENT<br>PO BOX 29122<br>PHOENIX, AZ 85038   |
| CITY OF PHOENIX_LIC270450         | Regulatory and Other Taxes and Fees | P.O. BOX 29125<br>PHOENIX, AZ 85038  |

| <b>Taxing Authority</b>  | <b>Tax Type</b>                     | <b>Address</b>   |
|--------------------------|-------------------------------------|--|
| CITY OF PLANO            | Regulatory and Other Taxes and Fees | ATTN: ACCOUNTING<br>DEPARTMENT<br>PO BOX 860358<br>PLANO, TX 75086                   |
| CITY OF PLEASANT HILL    | Regulatory and Other Taxes and Fees | 100 GREGORY LANE<br>PLEASANT HILL, CA 94523  |
| CITY OF POMPANO BEACH    | Regulatory and Other Taxes and Fees | 100 W ATLANTIC BLVD<br>POMPANO BEACH, FL 33060                                       |
| CITY OF PORT ST LUCIE    | Regulatory and Other Taxes and Fees | BUSINESS TAX OFFICEBLDG B<br>121 SW PORT ST LUCIE BLVD<br>PORT SAINT LUCIE, FL 34984 |
| CITY OF PORTLAND         | Regulatory and Other Taxes and Fees | PERMIT CENTER<br>1120 SW 5TH, 1ST FLOOR<br>PORTLAND, OR 97222                        |
| City of Pueblo           | Sales and Use Taxes                 | P.O. Box 1427<br>Pueblo, CO 81002  |
| CITY OF RALEIGH          | Regulatory and Other Taxes and Fees | PRIVILEGE LICENSE TAX<br>SECTION<br>P O BOX 590<br>RALEIGH, NC 27602                 |
| CITY OF RANCHO CUCAMONGA | Regulatory and Other Taxes and Fees | FINANCE DEPT<br>PO BOX 807<br>RANCHO CUCAMONGA, CA<br>91729                          |
| CITY OF RED DEER         | Regulatory and Other Taxes and Fees | PO BOX 5008<br>RED DEER,   |
| CITY OF REDDING          | Regulatory and Other Taxes and Fees | PO BOX 496071<br>777 CYPRESS AVENUE<br>REDDING, CA 96049                             |
| CITY OF REDWOOD CITY     | Regulatory and Other Taxes and Fees | 1017 MIDDLEFIELD ROAD<br>REDWOOD CITY, CA 94064                                      |

| <b>Taxing Authority</b>                  | <b>Tax Type</b>                     | <b>Address</b>  |
|--|-------------------------------------|---|
| CITY OF RENO THE CITY CLERK              | Regulatory and Other Taxes and Fees | P.O. BOX 7<br>RENO, NV 89504  |
| CITY OF RICHMOND                         | Regulatory and Other Taxes and Fees | CITY HALL<br>6911 NO 3 ROAD<br>RICHMOND,  |
| CITY OF RIO RANCHO                       | Regulatory and Other Taxes and Fees | ATTN: FINANCE DEPT / FABT<br>3200 CIVIC CTR CIRCLE STE 300<br>RIO RANCHO, NM 87144      |
| CITY OF RIVERSIDE FINANCE DEPT           | Regulatory and Other Taxes and Fees | FIRE PREVENTION<br>3900 MAIN ST., 3RD FLOOR<br>RIVERSIDE, CA 92522                      |
| CITY OF ROSEVILLE CALIFORNIA             | Regulatory and Other Taxes and Fees | ROESEVILLE FIRE DEPT<br>401 OAK STREET #402<br>ROSEVILLE, CA 95678                      |
| CITY OF ROSEVILLE,FINANCE LIC.           | Regulatory and Other Taxes and Fees | 8839 N CEDAR AVE #212<br>FRESNO, CA 93720   |
| CITY OF ROSEVILLE_LIC210933              | Regulatory and Other Taxes and Fees | ATTN: FIRE MARSHAL DIVISION<br>18750 COMMON ROAD<br>ROSEVILLE, MI 48066                 |
| CITY OF ROSEVILLE_LIC271338              | Regulatory and Other Taxes and Fees | 8839 N CEDAR AVE #212<br>FRESNO, CA 93720   |
| CITY OF SACRAMENTO                       | Regulatory and Other Taxes and Fees | CITY HALL<br>730 I STREET, RM. 114<br>SACRAMENTO, CA 95814                              |
| CITY OF SAN ANTONIO, METROPOLI_LIC269775 | Regulatory and Other Taxes and Fees | HEALTH DISTR. FOOD<br>SANITATION<br>332 W. COMMERCE, ROOM #101<br>SAN ANTONIO, TX 78205 |
| CITY OF SAN DIEGO                        | Regulatory and Other Taxes and Fees | VICE ADMINISTRATION-MS 735<br>P.O. BOX 121431<br>SAN DIEGO, CA 92112                    |

| <b>Taxing Authority</b>          | <b>Tax Type</b>                     | <b>Address</b>  |
|----------------------------------|-------------------------------------|---|
| CITY OF SAN DIEGO,<br>CALIFORNIA | Regulatory and Other Taxes and Fees | CITY TREASURER<br>P.O. BOX 122289<br>SAN DIEGO, CA 92112                      |
| CITY OF SAN DIEGO,OFF. OF THE    | Regulatory and Other Taxes and Fees | TREASURER, BUSINESS TAX<br>PROGRA<br>PO BOX 121536<br>SAN DIEGO, CA 92112     |
| CITY OF SAN JOSE                 | Regulatory and Other Taxes and Fees | 801 N. FIRST ST., 2ND FL., RM<br>SAN JOSE, CA 95110                           |
| CITY OF SAN JOSE_LIC270239       | Regulatory and Other Taxes and Fees | BUS TAX & REG PERMIT #34370<br>P.O. BOX 39000<br>SAN FRANCISCO, CA 94139      |
| CITY OF SAN LEANDRO              | Regulatory and Other Taxes and Fees | 8839 N CEDAR AVE #212<br>FRESNO, CA 93720                                     |
| CITY OF SAN LUIS OBISPO-         | Regulatory and Other Taxes and Fees | 990 PALM STREET<br>SAN LUIS OBISPO, CA 93401                                  |
| CITY OF SAN MATEO                | Regulatory and Other Taxes and Fees | FINANCE DEPT.<br>330 WEST 20TH AVENUE<br>SAN MATEO, CA 94403                  |
| CITY OF SANFORD                  | Regulatory and Other Taxes and Fees | P.O. BOX 1788<br>SANFORD, FL 32772  |
| CITY OF SANTA ANA                | Regulatory and Other Taxes and Fees | BUSINESS TAX OFFICE, M-15<br>20 CIVIC PLAZA, ROOM #267<br>SANTA ANA, CA 92702 |
| CITY OF SANTA CLARA              | Regulatory and Other Taxes and Fees | MUNICIPAL SERVICES DIVISION<br>1500 WARBURTON AVENUE<br>SANTA CLARA, CA 95050 |
| CITY OF SANTA FE                 | Regulatory and Other Taxes and Fees | ACCOUNTS RECEIVABLE UNIT<br>P. O. BOX 909<br>SANTA FE, NM 87504               |



| <b>Taxing Authority</b>              | <b>Tax Type</b>                     | <b>Address</b>   |
|--------------------------------------|-------------------------------------|--|
| CITY OF SANTA ROSA                   | Regulatory and Other Taxes and Fees | C/O MUNISERVICIS LLC<br>P O BOX 1556<br>SANTA ROSA, CA 95402                     |
| CITY OF SANTA ROSA - WM              | Regulatory and Other Taxes and Fees | P.O. BOX 1673<br>SANTA ROSA, CA 95402  |
| CITY OF SANTA ROSA TEXAS             | Regulatory and Other Taxes and Fees | ALARM PROGRAM<br>P O BOX 143217<br>IRVING, TX 75014                              |
| CITY OF SEATTLE                      | Regulatory and Other Taxes and Fees | LICENSE & TAX<br>ADMINISTRATIONSBT TAX<br>P.O. BOX 34214<br>SEATTLE, WA 98124    |
| CITY OF SEATTLE_LIC269967            | Regulatory and Other Taxes and Fees | FINANCE & ADMIN SVCS<br>P.O. BOX 94785<br>SEATTLE, WA 98124                      |
| CITY OF SELMA                        | Regulatory and Other Taxes and Fees | 9375 Corporate Drive, Selma,<br>Live Oak, TX 78154                               |
| CITY OF SHAWNEE                      | Regulatory and Other Taxes and Fees | OCCUPATIONAL LICENSE<br>11110 JOHNSON DRIVE<br>SHAWNEE, KS 66203                 |
| CITY OF SHEBOYGAN                    | Regulatory and Other Taxes and Fees | BUILDING INSPECTION<br>DEPTSUITE 208<br>828 CENTER AVENUE<br>SHEBOYGAN, WI 53081 |
| CITY OF<br>SHREVEPORT_LIC271195      | Regulatory and Other Taxes and Fees | REVENUE DIVISION<br>P.O. BOX 30040<br>SHREVEPORT, LA 71130                       |
| CITY OF SIOUX CITY<br>IOWA_LIC246090 | Regulatory and Other Taxes and Fees | PO BOX 447<br>SIOUX CITY, IA 51102   |

| <b>Taxing Authority</b>              | <b>Tax Type</b>                     | <b>Address</b>  |
|--------------------------------------|-------------------------------------|---|
| CITY OF SIOUX CITY<br>IOWA_LIC270524 | Regulatory and Other Taxes and Fees | SIOUX CITY FIRE RESCUE<br>601 DOUGLAS ST<br>SIOUX CITY, IA 51101            |
| CITY OF SNELLVILLE                   | Regulatory and Other Taxes and Fees | OCCUPATIONAL TAX<br>DEPARTMENT<br>P.O. BOX 844<br>SNELLVILLE, GA 30078      |
| CITY OF SOMERVILLE                   | Regulatory and Other Taxes and Fees | 220 WASHINGTON STREET<br>SOMERVILLE, MA 02143                               |
| CITY OF SOUTHLAKE                    | Regulatory and Other Taxes and Fees | 1400 MAIN STE STE 200<br>SOUTHLAKE, TX 76092                                |
| CITY OF SPANISH FORT                 | Regulatory and Other Taxes and Fees | 7361 SPANISH FORT BLVD<br>SPANISH FORT, AL 36527                            |
| CITY OF SPARTANBURG                  | Regulatory and Other Taxes and Fees | P.O. BOX 1749BUSINESS LICENSE<br>145 WEST BROAD ST<br>SPARTANBURG, SC 29304 |
| CITY OF SPOKANE_LIC269831            | Regulatory and Other Taxes and Fees | PO BOX 3843<br>SEATTLE, WA 98124  |
| CITY OF SPRINGFIELD                  | Regulatory and Other Taxes and Fees | INCOME TAX DIVISION<br>P.O. BOX 5200<br>SPRINGFIELD, OH 45501               |
| CITY OF ST PETERSBURG<br>CENTRAL     | Regulatory and Other Taxes and Fees | OCCUPATIONAL TAX SECTION<br>P.O. BOX 2842<br>SAINT PETERSBURG, FL 33731     |
| CITY OF ST. JOSEPH                   | Regulatory and Other Taxes and Fees | 1100 FREDERICK AVENUE<br>SAINT JOSEPH, MO 64501                             |
| CITY OF STAFFORD                     | Regulatory and Other Taxes and Fees | CODE COMPLIANCE<br>2610 SOUTH MAIN STREET<br>STAFFORD, TX 77477             |

| <b>Taxing Authority</b>    | <b>Tax Type</b>                     | <b>Address</b>   |
|----------------------------|-------------------------------------|--|
| CITY OF STAFFORD_LIC270182 | Regulatory and Other Taxes and Fees | 2610 SOUTH MAIN<br>STAFFORD, TX 77477  |
| CITY OF STOCKTON           | Regulatory and Other Taxes and Fees | BUSINESS LICENSE DIVISION<br>P.O. BOX 1570<br>STOCKTON, CA 95201             |
| CITY OF SUNRISE            | Regulatory and Other Taxes and Fees | OCCUPATIONAL LIC. DIV.<br>1607 NW 136 AVE BLDG B<br>SUNRISE, FL 33323        |
| CITY OF SUNSET HILLS       | Regulatory and Other Taxes and Fees | 3939 S. LINDBERGH<br>SUNSET HILLS, MO 63127                                  |
| CITY OF TAMPA              | Regulatory and Other Taxes and Fees | CASHIERING POLICE<br>2105 N NEBRASKA AVE<br>TAMPA, FL 33602                  |
| CITY OF TEMECULA           | Regulatory and Other Taxes and Fees | ATTN BUS. LICENSE SPECIALIST<br>41000 MAIN STREET<br>TEMECULA, CA 92590      |
| CITY OF TEXARKANA          | Regulatory and Other Taxes and Fees | 220 TEXAS BLVD<br>C/O ATTN: FINANCE<br>Texarkana, TX 75501                   |
| City of Thornton           | Sales and Use Taxes                 | PO Box 910222<br>Denver, CO 80291-0222                                       |
| City of Thornton           | Sales and Use Taxes                 | PO Box 910222<br>Denver, CO 80291-0222                                       |
| CITY OF THOUSAND OAKS      | Regulatory and Other Taxes and Fees | 2100 THOUSAND OAKS BLVD<br>THOUSAND OAKS, CA 91362                           |
| CITY OF TIGARD             | Regulatory and Other Taxes and Fees | ATTN: BUSINESS TAX<br>SPECIALIST<br>13125 S.W. HALL BLVD<br>TIGARD, OR 97223 |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>  |
|-----------------------------------|-------------------------------------|---|
| CITY OF TORRANCE                  | Regulatory and Other Taxes and Fees | 3031 TORRANCE BLVD<br>TORRANCE, CA 90503                          |
| CITY OF TROY-TREASURER            | Regulatory and Other Taxes and Fees | 500 W. BIG BEAVER<br>TROY, MI 48084                               |
| CITY OF TUPELO                    | Regulatory and Other Taxes and Fees | P.O. BOX 1485<br>TUPELO, MS 38802                                 |
| CITY OF TURLOCK                   | Regulatory and Other Taxes and Fees | FINANCE OFFICE<br>156 S. BROADWAY, SUITE 114<br>TURLOCK, CA 95380 |
| CITY OF TUSCALOOSA                | Regulatory and Other Taxes and Fees | REVENUE DEPARTMENT<br>P.O. BOX 2089<br>TUSCALOOSA, AL 35403       |
| CITY OF TYLER                     | Regulatory and Other Taxes and Fees | TPD ALARM COORDINATOR<br>711 W FERGUSON ST<br>TYLER, TX 75702     |
| CITY OF UNION GAP                 | Regulatory and Other Taxes and Fees | P.O. BOX 3008<br>102 W AHTANUM ROAD<br>UNION GAP, WA 98903        |
| CITY OF UPLAND                    | Regulatory and Other Taxes and Fees | 8839 N CEDAR AVE #212<br>FRESNO, CA 93720                         |
| CITY OF VACAVILLE                 | Regulatory and Other Taxes and Fees | 660 MERCHANT STREET<br>VACAVILLE, CA 95688                        |
| CITY OF VALDOSTA                  | Regulatory and Other Taxes and Fees | 102 NORTH LEE STREET<br>PO BOX 1125<br>VALDOSTA, GA 31603         |
| CITY OF VALLEJO                   | Regulatory and Other Taxes and Fees | 555 SANTA CLARA STREET<br>VALLEJO, CA 94590                       |
| CITY OF VALPARALSO FALSE<br>ALARM | Regulatory and Other Taxes and Fees | REDUCTION PROGRAM<br>PO BOX 141445<br>IRVING, TX 75014            |

| <b>Taxing Authority</b>        | <b>Tax Type</b>                     | <b>Address</b>   |
|--------------------------------|-------------------------------------|--|
| CITY OF VANCOUVER              | Regulatory and Other Taxes and Fees | P.O. BOX 1995<br>VANCOUVER, WA 98668   |
| CITY OF VANCOUVER - WM         | Regulatory and Other Taxes and Fees | FINANCIAL SERVICES<br>PO BOX 8995<br>VANCOUVER, WA 98668                             |
| CITY OF VENTURA                | Regulatory and Other Taxes and Fees | BUSINESS LICENSE OFFICE<br>P.O. BOX 99<br>VENTURA, CA 93002                          |
| CITY OF VICTORIA               | Regulatory and Other Taxes and Fees | 1 CENTENNIAL SQUARE<br>BUSINESS LICENSE<br>VICTORIA,                                 |
| CITY OF VIRGINIA BEACH         | Regulatory and Other Taxes and Fees | BLDG 1 COMMISSIONER OF THE REV<br>2401 COURT HOUSE DRIVE<br>VIRGINIA BEACH, VA 23456 |
| CITY OF VISALIA                | Regulatory and Other Taxes and Fees | BUSINESS TAX DIVISION<br>707 W ACEQUIA AVE<br>VISALIA, CA 93291                      |
| CITY OF WARWICK/WARWICK POLICE | Regulatory and Other Taxes and Fees | ATTN: LICENSING DIVISION<br>99 VETERANS MEMORIAL DRIVE<br>WARWICK, RI 02886          |
| CITY OF WAYNESBORO             | Regulatory and Other Taxes and Fees | COMMISSIONER OF THE REVENUE<br>503 W MAIN STREET - ROOM 107<br>WAYNESBORO, VA 22980  |
| CITY OF WEBSTER                | Regulatory and Other Taxes and Fees | HEALTH DEPARTMENT<br>101 PENNSYLVANIA AVENUE<br>WEBSTER, TX 77598                    |
| CITY OF WEST JORDAN            | Regulatory and Other Taxes and Fees | 8000 SO. REDWOOD RD<br>WEST JORDAN, UT 84088   |

| <b>Taxing Authority</b>   | <b>Tax Type</b>                     | <b>Address</b>  |
|---------------------------|-------------------------------------|---|
| CITY OF WEST MELBOURNE    | Regulatory and Other Taxes and Fees | C/O BUSINESS TAX RECEIPTS<br>P O BOX 120009<br>WEST MELBOURNE, FL 32912       |
| CITY OF WEST PALM BEACH   | Regulatory and Other Taxes and Fees | LICENSING DEPARTMENT<br>PO BOX 3147<br>WEST PALM BEACH, FL 33402              |
| City of Westminster       | Sales and Use Taxes                 | P.O. Box 17107<br>Denver, CO 80217-7107                                       |
| CITY OF WICHITA           | Regulatory and Other Taxes and Fees | BUSINESS LICENSE-1ST FLOOR<br>455 NORTH MAIN STREET<br>WICHITA, KS 67202      |
| CITY OF WICHITA FALLS     | Regulatory and Other Taxes and Fees | ACCOUNTS<br>RECEVABLETREASURY<br>DIVISION<br>P O BOX 547<br>WICHITA, KS 67210 |
| CITY OF WICHITA_LIC269832 | Regulatory and Other Taxes and Fees | P.O. BOX 547<br>455 N MAIN STREET 12TH FL<br>IRVINE, CA 92623                 |
| CITY OF WILMINGTON        | Regulatory and Other Taxes and Fees | COLLECTION DIVISION<br>PO BOX 1810<br>WILMINGTON, NC 28402                    |
| CITY OF WILSON            | Regulatory and Other Taxes and Fees | P.O. BOX 10<br>WILSON, NC 27894   |
| CITY OF WINTER GARDEN     | Regulatory and Other Taxes and Fees | 300 WEST PLANT STREET<br>WINTER GARDEN, FL 34787                              |
| CITY OF YORBA LINDA       | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>DEPARTMENT<br>P.O. BOX 87014<br>YORBA LINDA, CA 92885     |

| <b>Taxing Authority</b>                        | <b>Tax Type</b>                     | <b>Address</b>   |
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| CITY OF YUMA                                   | Regulatory and Other Taxes and Fees | FALSE ALARM REDUCTION<br>PROGRAM<br>PO BOX 842650<br>DALLAS, TX 75284      |
| CITY TREASURER<br>CORPORATION                  | Regulatory and Other Taxes and Fees | 300 DUFFERIN AVE, 7TH FL<br>OF THE CITY OF LONDON BLDG<br>DIV<br>LONDON,   |
| CITY TREASURER<br>FREDERICKSBURG               | Regulatory and Other Taxes and Fees | P O BOX 267<br>FREDERICKSBURG, VA 22404                                    |
| CITY TREASURER_LIC200828                       | Regulatory and Other Taxes and Fees | P.O. BOX 2009<br>OLYMPIA, WA 98507   |
| CLACKAMAS COUNTY TAX<br>COLLECTOR              | Regulatory and Other Taxes and Fees | P.O. BOX 6100<br>PORTLAND, OR 97228  |
| CLARK COUNTY ASSESSOR                          | Regulatory and Other Taxes and Fees | 500 S GRAND CENTRAL PKWY 2<br>FL<br>P.O. BOX 551401<br>LAS VEGAS, NV 89155 |
| CLARKSTOWN BUILDING<br>INSPECTOR               | Regulatory and Other Taxes and Fees | 10 MAPLE AVENUE<br>NEW CITY, NY 10956                                      |
| CLEVELAND COUNTY<br>TREASURER_LIC271194        | Regulatory and Other Taxes and Fees | 201 S JONES, SUITE 100<br>NORMAN, OK 73069                                 |
| CLIFTON HEALTH DEPARTMENT                      | Regulatory and Other Taxes and Fees | 900 CLIFTON AVENUE<br>CLIFTON, NJ 07013                                    |
| COBB CNTY BUSINESS LICENSE<br>DIV              | Regulatory and Other Taxes and Fees | P.O. BOX 649<br>MARIETTA, GA 30061   |
| Collector, Claiborne Parish Sales Tax<br>Dept. | Sales and Use Taxes                 | Nelda Beard<br>Tax Collector<br>P.O. Box 600<br>Homer, LA 71040            |

| <b>Taxing Authority</b>            | <b>Tax Type</b>                     | <b>Address</b>   |
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| COLLIER CNTY CODE<br>ENFORCEMENT   | Regulatory and Other Taxes and Fees | 2800 NORTH HORSESHOE DRIVE<br>NAPLES, FL 34104   |
| COLLIN CTY TAX ASSESSOR-<br>COLLEC | Regulatory and Other Taxes and Fees | 2300 BLOOMDALE RD, STE 2104<br>MCKINNEY, TX 75071  |
| Colorado Department of Revenue     | Sales and Use Taxes                 | Denver, CO 80261-0013  |
| Colorado Department of Revenue     | Sales and Use Taxes                 | Denver, CO 80261-0009  |
| COLORADO SPRINGS                   | Regulatory and Other Taxes and Fees | POLICE DEPARTMENT ALARM<br>UNIT<br>PO BOX 598<br>RODEO, CA 94572                                 |
| COMMISSIONER OF THE<br>REVENUE     | Regulatory and Other Taxes and Fees | COMMISSIONER OF THE<br>REVENUEATTN: BUSINESS<br>LICENSE<br>P O BOX 283<br>WILLIAMSBURG, VA 23187 |
| Comptroller of Maryland            | Sales and Use Taxes                 | Revenue Administration Division<br>P.O. Box 17405<br>Baltimore, MD 21297-1405                    |
| Comptroller of Public Accounts     | Sales and Use Taxes                 | P.O. Box 149355<br>Austin, TX 78714-9355   |
| CONCORD FALSE ALARM<br>REDUCTION   | Regulatory and Other Taxes and Fees | PROGRAM<br>PO BOX 308<br>CONCORD, NC 28026   |
| CONCORD PLANNING                   | Regulatory and Other Taxes and Fees | & NEIGHBORHOOD<br>DEVELOPMENTPO BOX 308<br>35 CABARRUS AVENUE W<br>CONCORD, NC 28025             |



| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>  |
|-----------------------------------|-------------------------------------|---|
| Concordia Parish                  | Sales and Use Taxes                 | P.O. Box 160<br>Vidalia, LA 71373   |
| CONTRA COSTA COUNTY_LIC<br>2010   | Regulatory and Other Taxes and Fees | TAX COLLECTOR<br>PO BOX 7002<br>SAN FRANCISCO, CA 94120                                 |
| CONTRA COSTA HEALTH<br>SERVICES   | Regulatory and Other Taxes and Fees | BILLING & PAYMENT<br>SECTIONDEPT<br>50 DOUGLAS DRIVE STE 320 C<br>MARTINEZ, CA 94553    |
| CORPORATION DEL FONDO,DEL<br>SEGU | Regulatory and Other Taxes and Fees | DEL ESTADO, OFICINA<br>REGIONAL D<br>P.O. BOX 42006<br>SAN JUAN, PR 00940               |
| CORVEL ENTERPRISE COMP INC        | Regulatory and Other Taxes and Fees | P O BOX 823824<br>PHILADELPHIA, PA 19182  |
| COUNTY OF ALAMEDA WTS &<br>MEASUR | Regulatory and Other Taxes and Fees | 333 FIFTH STREET<br>OAKLAND, CA 94607   |
| COUNTY OF BUCKS                   | Regulatory and Other Taxes and Fees | BUCKS COUNTY WEIGHTS &<br>MEASURE2ND FLOOR<br>55 E COURT STREET<br>DOYLESTOWN, PA 18901 |
| COUNTY OF ERIE                    | Regulatory and Other Taxes and Fees | 95 FRANKLIN STREET ROOM<br>1100<br>BUFFALO, NY 14202                                    |
| COUNTY OF FAIRFAX_LIC110265       | Regulatory and Other Taxes and Fees | DEPT. OF TAX ADMINISTRATION<br>PO BOX 10203<br>FAIRFAX, VA 22035                        |
| COUNTY OF HENRICO, VA             | Regulatory and Other Taxes and Fees | DEPARTMENT OF FINANCE<br>P.O. BOX 90775<br>HENRICO, VA 23273                            |

| <b>Taxing Authority</b>            | <b>Tax Type</b>                     | <b>Address</b>  |
|------------------------------------|-------------------------------------|---|
| COUNTY OF HENRICO,VIRGINIA         | Regulatory and Other Taxes and Fees | DEPT.OF PUBLIC UTILITIES<br>PO BOX 90799<br>HENRICO, VA 23228                                   |
| COUNTY OF JAMES CITY               | Regulatory and Other Taxes and Fees | P.O. Box 8701<br>C/O James City County Treasurer<br>Williamsburg, VA 23187                      |
| COUNTY OF LEXINGTON                | Regulatory and Other Taxes and Fees | P.O. BOX 3000<br>LEXINGTON, SC 29071  |
| COUNTY OF LOS ANGELES              | Regulatory and Other Taxes and Fees | COUNTY TREASURER &<br>TAXCOLLECTOR REGIONAL<br>PLANNING<br>23757 VALENCIA<br>VALENCIA, CA 91355 |
| COUNTY OF LOS<br>ANGELES_LIC270110 | Regulatory and Other Taxes and Fees | PO BOX 513148<br>LOS ANGELES, CA 90051  |
| COUNTY OF LOUDOUN<br>TREASURER     | Regulatory and Other Taxes and Fees | P.O. BOX 347<br>LEESBURG, VA 20178  |
| COUNTY OF MARIN                    | Regulatory and Other Taxes and Fees | ENVIRONMENTAL HEALTH<br>SERVICES<br>3501 CIVIC CENTER DR, ROOM<br>236<br>SAN RAFAEL, CA 94903   |
| COUNTY OF MARIN_LIC271250          | Regulatory and Other Taxes and Fees | ATTN: CENTRAL COLLECTIONS<br>P.O. BOX 4220<br>SAN RAFAEL, CA 94913                              |
| COUNTY OF ORANGE_LIC101219         | Regulatory and Other Taxes and Fees | AUDITOR-CONTROLLER<br>P.O. BOX 567<br>SANTA ANA, CA 92702                                       |
| COUNTY OF ORANGE_LIC269970         | Regulatory and Other Taxes and Fees | HCA ENVIRONMENTAL HEALTH<br>1241 EAST DYER ROAD, SUITE  |

| Taxing Authority                  | Tax Type                            | Address   |
|-----------------------------------|-------------------------------------|---|
|                                   |                                     | 120<br>SANTA ANA, CA 92705  |
| COUNTY OF PRINCE WILLIAM          | Regulatory and Other Taxes and Fees | 5 COUNTY COMPLEX COURT<br>WOODBIDGE, VA 22192   |
| COUNTY OF RIVERSIDE               | Regulatory and Other Taxes and Fees | DEPT OF ENVIRONMENTAL<br>HEALTH<br>P.O. BOX 7600<br>RIVERSIDE, CA 92513                         |
| COUNTY OF ROCKLAND                | Regulatory and Other Taxes and Fees | 18 NEW HEMPSTEAD RD<br>NEW CITY, NY 10956   |
| COUNTY OF SACRAMENTO              | Regulatory and Other Taxes and Fees | ENVIRONMENTAL MGMT DEPT<br>8475 JACKSON ROAD SUITE 240<br>SACRAMENTO, CA 95826                  |
| COUNTY OF<br>SACRAMENTO_LIC270183 | Regulatory and Other Taxes and Fees | ENVIRONMENTAL MGMT DEPT<br>11080 WHITE ROCK ROAD, STE<br>200<br>RANCHO CORDOVA, CA 95670        |
| COUNTY OF SAN BERNARDINO          | Regulatory and Other Taxes and Fees | DEPT OF PUBLIC HLTH ENVIRN<br>HLT<br>351 N. MOUNTAIN VIEW<br>AVENUE<br>SAN BERNARDINO, CA 92415 |
| COUNTY OF SAN DIEGO DEH           | Regulatory and Other Taxes and Fees | DEPT OF AGRICULTURE<br>WEIGHTS& MEASURES<br>9325 HAZARD WAY, SUITE 100<br>SAN DIEGO, CA 92123   |
| COUNTY OF SAN DIEGO_LIC<br>1810   | Regulatory and Other Taxes and Fees | AGRICULTURE,WEIGHTS,&MEA<br>SURES<br>9325 HAZARD WAY, SUITE 100<br>SAN DIEGO, CA 92123          |

| <b>Taxing Authority</b>          | <b>Tax Type</b>                     | <b>Address</b>  |
|----------------------------------|-------------------------------------|---|
| COUNTY OF SAN DIEGO_LIC270578    | Regulatory and Other Taxes and Fees | DEPT OF ENVIR HEALTH & QUALITY<br>P.O. BOX 129261<br>SAN DIEGO, CA 92112        |
| COUNTY OF SAN DIEGO_LIC270982    | Regulatory and Other Taxes and Fees | DEPT OF AGRICULTURE W&M<br>9325 HAZARD WAY STE 100<br>SAN DIEGO, CA 92123       |
| COUNTY OF SAN MATEO              | Regulatory and Other Taxes and Fees | COLLECTIONS & DISTRIBUTION-FSD<br>401 WARREN STREET<br>REDWOOD CITY, CA 94063   |
| COUNTY OF SANTA BARBARA          | Regulatory and Other Taxes and Fees | RM#333<br>2125 S CENTERPOINTE PKWY<br>SANTA MARIA, CA 93455                     |
| COUNTY OF SANTA CLARA<br>DEPT EH | Regulatory and Other Taxes and Fees | 1555 BERGER DRIVE SUITE 300<br>SAN JOSE, CA 95112                               |
| COUNTY OF SANTA CLARA_LIC105670  | Regulatory and Other Taxes and Fees | DEPT OF ENVIRONMENTAL HEALTH<br>1555 BERGER DR, SUITE 300<br>SAN JOSE, CA 95112 |
| COUNTY OF SANTA CRUZ             | Regulatory and Other Taxes and Fees | DEPARTMENT OF WEIGHTS & MEASUR<br>175 WESTRIDGE DRIVE<br>WATSONVILLE, CA 95076  |
| COUNTY OF VENTURA<br>DEPARTMENT  | Regulatory and Other Taxes and Fees | OF WEIGHTS & MEASURES<br>800 SOUTH VICTORIA L #1750<br>VENTURA, CA 93009        |
| COUNTY OF VOLUSIA                | Regulatory and Other Taxes and Fees | DEPT OF FINANCE<br>123 W. INDIANA AVE., RM 103<br>DELAND, FL 32720              |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>  |
|-----------------------------------|-------------------------------------|---|
| CRAWFORD & COMPANY<br>CANADA INC  | Regulatory and Other Taxes and Fees | 539 RIVERBEND DRIVE<br>KITCHENER,   |
| CSC_LIC270113                     | Regulatory and Other Taxes and Fees | P.O. BOX 7410023<br>CHICAGO, IL 60674   |
| CUMBERLAND CTY TAX<br>COLLECTOR   | Regulatory and Other Taxes and Fees | P.O. BOX 528313<br>ATLANTA, GA 30353  |
| CUYAHOGA CNTY BOARD OF<br>HEALTH  | Regulatory and Other Taxes and Fees | ENVIRONMENTAL HELATH SVC<br>AREA<br>5550 VENTURE DR<br>PARMA, OH 44130        |
| CYPRESS-FAIRBANKS ISD TAX         | Regulatory and Other Taxes and Fees | ASSESSOR-COLLECTOR<br>10494 JONES ROAD, STE 106<br>HOUSTON, TX 77065          |
| DALLAS COUNTY TAX<br>COLLECTOR    | Regulatory and Other Taxes and Fees | P.O. BOX 139066<br>DALLAS, TX 75313   |
| DC TREASURER                      | Regulatory and Other Taxes and Fees | DEPT OF CONSUMER& REG.<br>AFFAIRS<br>P.O. BOX 96081<br>WASHINGTON, DC 20090   |
| DEBRA J BURCH CLERK               | Regulatory and Other Taxes and Fees | OF CIRCUIT COURT P.O. BOX 676<br>41605 COURTHOUSE DR<br>LEONARDTOWN, MD 20650 |
| DEERFIELD POLICE<br>DEPARTMENT    | Regulatory and Other Taxes and Fees | 850 WAUKEGAN ROAD<br>DEERFIELD, IL 60015                                      |
| DELAWARE DIVISION OF<br>REVENUE   | Regulatory and Other Taxes and Fees | P.O. BOX 2340<br>WILMINGTON, DE 19899   |
| DENNIS J WEAVER CLERK OF<br>CIRCU | Regulatory and Other Taxes and Fees | 95 WEST WASHINGTON STREET<br>HAGERSTOWN, MD 21740                             |
| DENNIS W. HOLLINGSWORTH           | Regulatory and Other Taxes and Fees | ST. JOHNS COUNTY TAX<br>COLLECTOR   |

| Taxing Authority               | Tax Type                            | Address  |
|--------------------------------|-------------------------------------|--|
|                                |                                     | P.O. BOX 9001<br>SAINT AUGUSTINE, FL 32085   |
| DENTON COUNTY TAX OFFICE       | Regulatory and Other Taxes and Fees | P.O. BOX 90223<br>DENTON, TX 76202   |
| Departamento De Finanzas       | Sales and Use Taxes                 | P.O. Box 7885<br>Guaynabo, PR 970  |
| DEPARTMENT OF ENVIRONMENTAL    | Regulatory and Other Taxes and Fees | PROTECTION- DEP<br>HAZARDOUSWASTE MGNT FEE<br>FUND<br>P.O. BOX 40315<br>CHARLESTON, WV 25364 |
| DEPARTMENT OF FINANCE          | Regulatory and Other Taxes and Fees | BUSINESS LICENSE DIVCITY OF<br>COLUMBIA<br>P.O. BOX 6015<br>COLUMBIA, MO 65205               |
| DEPARTMENT OF IND. RELATIONS   | Regulatory and Other Taxes and Fees | DIV. OF OCCU. SAFETY &<br>HEALTH<br>PO BOX 511232<br>LOS ANGELES, CA 90051                   |
| DEPARTMENT OF LABOR & IND      | Regulatory and Other Taxes and Fees | P.O. BOX 24106<br>SEATTLE, WA 98124  |
| Department of Revenue Services | Sales and Use Taxes                 | P.O. Box 5030<br>Hartford, CT 06102-5030   |
| Department of the Treasury     | Sales and Use Taxes                 | SUT Monthly Return<br>P.O. Box 9024140<br>San Juan, PR 00902-4140                            |
| Desoto Parish                  | Sales and Use Taxes                 | P.O. Box 927<br>Mansfield, LA 71052  |

| <b>Taxing Authority</b>               | <b>Tax Type</b>                     | <b>Address</b>  |
|---------------------------------------|-------------------------------------|---|
| DHH/OPH PERMIT UNIT                   | Regulatory and Other Taxes and Fees | 628 N 4TH STREET<br>P.O. BOX 4489<br>BATON ROUGE, LA 70821  |
| DIRECTOR OF<br>FINANCE_LIC256537      | Regulatory and Other Taxes and Fees | HOWARD COUNTY HEALTH<br>DEPT<br>8930 STANFORD BLVD<br>COLUMBIA, MD 21045                                |
| District of Columbia Treasurer        | Sales and Use Taxes                 | DC Office of Tax and Revenue<br>P.O. Box 96384<br>Washington, DC 20090-6384                             |
| DONALD B SEALING II                   | Regulatory and Other Taxes and Fees | CLERK OF CIRCUIT COURT<br>55 NORTH COURT ST<br>WESTMINSTER, MD 21157                                    |
| DOUG BELDEN TAX COLLECTOR             | Regulatory and Other Taxes and Fees | 601 E. KENNEDY BLVD, 14TH<br>FLOO<br>TAMPA, FL 33602  |
| DOUGLAS COUNTY<br>TREASURER_LIC270979 | Regulatory and Other Taxes and Fees | P.O. BOX 2855<br>OMAHA, NE 68103  |
| DSHS AVC PERMIT PROG ZZ109-<br>125    | Regulatory and Other Taxes and Fees | STATE HEALTH SERVICES<br>CASH RECEIPTS MC 2003<br>P.O. BOX 149347<br>AUSTIN, TX 78714                   |
| DSHS HAZ PRD REG PROGRAM              | Regulatory and Other Taxes and Fees | TEXAS DEPT OF STATE HEALTH<br>SVCCASH RECEIPTS BRANCH -<br>MC 2003<br>PO BOX 149347<br>AUSTIN, TX 78714 |
| DTSC                                  | Regulatory and Other Taxes and Fees | DEPT OF TOXIC SUBSTANCES<br>CONTRACT ACCOUNTING OFFICE<br>P.O. BOX 806<br>SACRAMENTO, CA 95812          |

| <b>Taxing Authority</b>               | <b>Tax Type</b>                     | <b>Address</b>  |
|---------------------------------------|-------------------------------------|---|
| DUPAGE COUNTY HEALTH DEPART.          | Regulatory and Other Taxes and Fees | ENVIRONMENTAL HEALTH DIVISION<br>111 N. COUNTY FARM ROAD<br>WHEATON, IL 60187 |
| DURHAM COUNTY TAX COLLECTOR_LIC271190 | Regulatory and Other Taxes and Fees | P.O. BOX 30090<br>DURHAM, NC 27702  |
| DUVAL COUNTY                          | Regulatory and Other Taxes and Fees | P.O. BOX 44009<br>JACKSONVILLE, FL 32231                                      |
| EAST BRUNSWICK BUREAU OF FIRE         | Regulatory and Other Taxes and Fees | PREVENTION FRIE DIST #2<br>216 JOSEPH STREET<br>EAST BRUNSWICK, NJ 08816      |
| East Carroll Parish Sales Tax Fund    | Sales and Use Taxes                 | P.O. Box 130<br>Vidalia, LA 71373   |
| EAST HANOVER FIRE                     | Regulatory and Other Taxes and Fees | FIRE PREVENTION BUREAU<br>323 RIDGEDALE AVE<br>EAST HANOVER, NJ 07936         |
| EL CERRITO POLICE DEPT                | Regulatory and Other Taxes and Fees | ALARM UNIT<br>P O BOX 670<br>CATHEDRAL CITY, CA 92235                         |
| EL PASO TAX ASSESSOR/COLLECTOR        | Regulatory and Other Taxes and Fees | P.O. BOX 2992<br>EL PASO, TX 79999  |
| ENVIRONMENTAL HEALTH DIVISION         | Regulatory and Other Taxes and Fees | 800 S VICTORIA AVE<br>VENTURA, CA 93009                                       |
| ERIE COUNTY HEALTH DEPARTMENT         | Regulatory and Other Taxes and Fees | 420 SUPERIOR STREET<br>SANDUSKY, OH 44870                                     |
| ESCAMBIA COUNTY                       | Regulatory and Other Taxes and Fees | SCOTT LUNDSFORD<br>PO BOX 1312<br>PENSACOLA, FL 32591                         |



| <b>Taxing Authority</b>                  | <b>Tax Type</b>                     | <b>Address</b>   |
|--|-------------------------------------|--|
| Evangeline Parish                        | Sales and Use Taxes                 | Sales/Use Tax Commission<br>P.O. Box 367<br>Ville Platte, LA 70586-0367              |
| FALSE ALARM REDUCTION UNIT               | Regulatory and Other Taxes and Fees | 10425 AUDIE LANE<br>LA PLATA, MD 20646   |
| FINANCE DEPT                             | Regulatory and Other Taxes and Fees | P.O. BOX 1397REVENUE<br>DIVISION-OCCUPATION TA<br>100 TENTH ST<br>COLUMBUS, GA 31902 |
| FLORIDA DBPR                             | Regulatory and Other Taxes and Fees | DIV OF ALC BEVERAGES &<br>TOBACCO<br>2601 BLAIR STONE ROAD<br>TALLAHASSEE, FL 32399  |
| Florida Department of Revenue            | Sales and Use Taxes                 | 5050 W. Tennessee Street<br>Tallahassee, FL 32399-0120                               |
| FLORIDA DEPT OF ARICULTURE<br>&          | Regulatory and Other Taxes and Fees | CONSUMER SERVICES<br>PO BOX 6720<br>TALLAHASSEE, FL 32314                            |
| FOX VALLEY FIRE & SAFETY<br>COMPA        | Regulatory and Other Taxes and Fees | 2730 PINNACLE DR<br>ELGIN, IL 60124  |
| Franklin Parish Sales Tax                | Sales and Use Taxes                 | P.O. Box 337<br>Winnsboro, LA 71295  |
| FRESNO COUNTY TAX<br>COLLECTOR_LIC270202 | Regulatory and Other Taxes and Fees | P.O. BOX 1192<br>FRESNO, CA 93715  |
| FRESNO COUNTY TREASURER                  | Regulatory and Other Taxes and Fees | DEPARTMENT OF PUBLIC<br>HEALTH<br>P.O. BOX 11867<br>FRESNO, CA 93775                 |
| FULTON COUNTY PUBLIC<br>WORKS            | Regulatory and Other Taxes and Fees | 11575 MAXWELL ROAD<br>ALPHARETTA, GA 30009   |

| <b>Taxing Authority</b>               | <b>Tax Type</b>                     | <b>Address</b>   |
|---------------------------------------|-------------------------------------|--|
| G & I VI Promenade LLC                | Sales and Use Taxes                 | P.O. Box 1386<br>Loveland, CO 80539  |
| GEORGIA DEPT OF AGRICULTURE           | Regulatory and Other Taxes and Fees | ROOM 306<br>419 MARTIN LUTHER KING<br>BLVD DR<br>ATLANTA, GA 30334                                 |
| Georgia Dept. of Revenue              | Sales and Use Taxes                 | P.O. Box 105408<br>Atlanta, GA 30348-5408  |
| Glenwood Meadows PIF Collecting Agent | Sales and Use Taxes                 | City of Glenwood Springs<br>101 West 8th Street<br>P.O. Box 458<br>Glenwood Springs, CO 81602-0458 |
| GLYNN COUNTY BOARD OF COMMISSI        | Regulatory and Other Taxes and Fees | OCC.TAX DIVSTE 300 PATE<br>BLDG 3RD FL<br>1725 REYNOLDS ST<br>BRUNSWICK, GA 31520                  |
| GRAND CHUTE TOWN TREASURER            | Regulatory and Other Taxes and Fees | 1900 W GRAND CHUTE BLVD<br>APPLETON, WI 54913  |
| GRAPEVINE/COLLEYVILLE                 | Regulatory and Other Taxes and Fees | TAX OFFICE<br>3072 MUSTANG DRIVE<br>GRAPEVINE, TX 76051  |
| GREENE COUNTY                         | Regulatory and Other Taxes and Fees | RECORDERS OFFICE<br>940 BOONVILLE AVE<br>SPRINGFIELD, MO 65802                                     |
| GREENE COUNTY PUBLIC HEALTH           | Regulatory and Other Taxes and Fees | 360 WILSON DRIVE<br>XENIA, OH 45385  |
| GREENVILLE COUNTY TAX COLLECT         | Regulatory and Other Taxes and Fees | DEPT 390<br>P.O. BOX 100221<br>COLUMBIA, SC 29202  |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>   |
|-----------------------------------|-------------------------------------|--|
| GRIFFIN OCCUPATIONAL              | Regulatory and Other Taxes and Fees | TAX RENEWAL P O BOX T<br>100 SO HILL STREET, 3RD FL<br>GRIFFIN, GA 30224                       |
| GWINNETT COUNTY                   | Regulatory and Other Taxes and Fees | P.O. BOX 1045<br>C/O LICENSE AND REVENUE<br>ADMINISTRATION<br>Lawrenceville, GA 30046          |
| HAB-BPT                           | Regulatory and Other Taxes and Fees | 325-A NORTH POTTSTOWN PIKE<br>EXTON, PA 19341  |
| HAMILTON COUNTY PUBLIC<br>HEALTH  | Regulatory and Other Taxes and Fees | 2ND FLOOR<br>250 WILLIAM HOWARD TAFT RD<br>CINCINNATI, OH 45219                                |
| HAMPTON TOWNSHIP BOARD<br>OF HEAL | Regulatory and Other Taxes and Fees | 1 MUNICIPAL COMPLEX ROAD<br>NEWTON, NJ 07860   |
| HARRIS COUNTY ALARM<br>TREASURER  | Regulatory and Other Taxes and Fees | 9418 Jensen Drive, Suite A<br>C/O Harris County Alarm Detail<br>Houston, TX 77093              |
| HARRIS COUNTY TAX                 | Regulatory and Other Taxes and Fees | ASSESSOR-COLLECTOR<br>P.O. BOX 4622<br>HOUSTON, TX 77210                                       |
| Hawaii State Tax Collector        | Sales and Use Taxes                 | P.O. Box 1425<br>Honolulu, HI 96806-1425   |
| HAWLEY TROXELL ENNIS &<br>HAWLEY  | Regulatory and Other Taxes and Fees | LLP<br>PO BOX 1617<br>BOISE, ID 83701  |
| HEALTH DEPARTMENT                 | Regulatory and Other Taxes and Fees | THE TOWNSHIP OF<br>MIDDLETOWNJOHNSON GILL-<br>ANNEX<br>1 KINGS HIGHWAY<br>MIDDLETOWN, NJ 07748 |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>  |
|-----------------------------------|-------------------------------------|---|
| HENNEPIN COUNTY HUMAN SERVICES    | Regulatory and Other Taxes and Fees | EPIDEMIOLOGY & ENV. HEALTH<br>1011 S. FIRST ST, SUITE 215<br>HOPKINS, MN 55343            |
| HENRY COUNTY                      | Regulatory and Other Taxes and Fees | 140 HENRY PARKWAY<br>MCDONOUGH, GA 30253  |
| HIALEAH FIRE DEPARTMENT           | Regulatory and Other Taxes and Fees | HIALEAH FIRE DEPARTMENT<br>PO BOX 919000<br>ORLANDO, FL 32891                             |
| HIDALGO COUNTY TEXAS              | Regulatory and Other Taxes and Fees | P.O BOX 178<br>EDINBURG, TX 78540   |
| HILLSBOROUGH COUNTY               | Regulatory and Other Taxes and Fees | COUNTY<br>COMMISSIONERSOFFICE OF THE<br>FIRE MARSHALL<br>PO BOX 310398<br>TAMPA, FL 33680 |
| HOLMDEL TOWNSHIP                  | Regulatory and Other Taxes and Fees | PREVENTION BUREAU<br>4 CRAWFORDS CORNER ROAD<br>HOLMDEL, NJ 07733                         |
| HORRY COUNTY                      | Regulatory and Other Taxes and Fees | PO BOX 602773<br>CHARLOTTE, NC 28260  |
| HOUSTON DEPT HEALTH<br>HUMAN SCVS | Regulatory and Other Taxes and Fees | BUREAU OF CONSUMER<br>HEALTH SERV<br>P.O. BOX 300008<br>HOUSTON, TX 77230                 |
| HUB INTERNATIONAL HKMB<br>LTD     | Regulatory and Other Taxes and Fees | BOX 81<br>595 BAY STREET, SUITE 900<br>TORONTO,   |
| HUMBLE ISD TAX OFFICE             | Regulatory and Other Taxes and Fees | P.O. BOX 4020<br>HOUSTON, TX 77210  |

| <b>Taxing Authority</b>                   | <b>Tax Type</b>                     | <b>Address</b>  |
|---|-------------------------------------|---|
| HUMBOLDT COUNTY DEPT OF HEALTH            | Regulatory and Other Taxes and Fees | AND HUMAN SERVICES<br>100 H STREET, SUITE 100<br>EUREKA, CA 95501                       |
| Iberia Parish School Board                | Sales and Use Taxes                 | Sales and Use Tax Department<br>P.O. Box 9770<br>New Iberia, LA 70562-9770              |
| Iberville Parish Sales Tax Department     | Sales and Use Taxes                 | P.O. Box 355<br>Plaquemine, LA 70765-0355   |
| Idaho State Tax Commission                | Sales and Use Taxes                 | P.O. Box 76<br>Boise, ID 83707-0076   |
| Illinois Department of Revenue            | Sales and Use Taxes                 | Retailers' Occupation Tax<br>Springfield, IL 62776-0001                                 |
| ILLINOIS SECRETARY OF STATE               | Regulatory and Other Taxes and Fees | DEPT OF BUSINESS SERVICES<br>501 S. 2ND STREET<br>SPRINGFIELD, IL 62756                 |
| INCORPORATED VILLAGE OF LAKE              | Regulatory and Other Taxes and Fees | P.O. BOX 708GROVE<br>980 HAWKINS AVE<br>LAKE GROVE, NY 11755                            |
| INDIAN RIVER COUNTY TAX                   | Regulatory and Other Taxes and Fees | COLLECTOR<br>P.O BOX 1509<br>VERO BEACH, FL 32961                                       |
| Indiana Department of Revenue             | Sales and Use Taxes                 | P. O. Box 7218<br>Indianapolis, IN 46207-7218   |
| INDIANAPOLIS FIRE DEPT                    | Regulatory and Other Taxes and Fees | MANAGEMENT WASHINGTON<br>STROOM 2260<br>OFFICE OF FINANCE AND<br>INDIANAPOLIS, IN 46204 |
| IREDELL COUNTY TAX<br>COLLECTOR_LIC271191 | Regulatory and Other Taxes and Fees | C/O FIRST CITIZENS BANK<br>P.O. BOX 63030<br>CHARLOTTE, NC 28263                        |

| <b>Taxing Authority</b>                  | <b>Tax Type</b>                     | <b>Address</b>  |
|--|-------------------------------------|---|
| JACKSON COUNTY COLLECTOR                 | Regulatory and Other Taxes and Fees | P.O. BOX 219747<br>KANSAS CITY, MO 64121  |
| JACKSON COUNTY TREASURER                 | Regulatory and Other Taxes and Fees | DIVISION OF ALC & TOBACCO<br>CTRL<br>1738 EAST ELM ST, LOWER<br>LEVEL<br>JEFFERSON CITY, MO 65101 |
| Jackson Parish                           | Sales and Use Taxes                 | P.O. Box 666<br>Jonesboro, LA 71251-0666  |
| JAMES B MCALLISTER CLERK<br>OF           | Regulatory and Other Taxes and Fees | CIRCUIT COURT<br>P.O. BOX 198<br>SALISBURY, MD 21803  |
| JAMES CITY COUNTY<br>TREASURER_LIC270111 | Regulatory and Other Taxes and Fees | PO BOX 844637<br>BOSTON, MA 02284   |
| JAMES J REILLY                           | Regulatory and Other Taxes and Fees | CLERK OF THE CIRCUIT COURT<br>20 WEST COURTLAND ST<br>BEL AIR, MD 21014                           |
| JEFF BROWN                               | Regulatory and Other Taxes and Fees | COMMISSIONATTN: BUSINESS<br>LICENSE<br>PO BOX 020737<br>TUSCALOOSA, AL 35402                      |
| JEFFERSON COUNTY DEPT OF<br>REV.         | Regulatory and Other Taxes and Fees | P.O. BOX 12207<br>BIRMINGHAM, AL 35202  |
| JEFFERSON CTY SHERIFF'S<br>OFFICE        | Regulatory and Other Taxes and Fees | P.O. BOX 34570<br>LOUISVILLE, KY 40232  |
| JEFFERSON CTY TAX<br>COLLECTOR           | Regulatory and Other Taxes and Fees | ASSISTANT TAX COLLECTOR<br>P.O. BOX 1190<br>BESSEMER, AL 35021                                    |
| Jefferson Davis Parish School Board      | Sales and Use Taxes                 | Sales and Use Tax Department<br>P.O. Box 1161<br>Jennings, LA 70546                               |

| <b>Taxing Authority</b>        | <b>Tax Type</b>                     | <b>Address</b>  |
|--------------------------------|-------------------------------------|---|
| JERSEY CITY MUNICIPAL COURT    | Regulatory and Other Taxes and Fees | 365 SUMMIT AVE<br>JERSEY CITY, NJ 07307   |
| JOE G. TEDDER, TAX COLLECTOR   | Regulatory and Other Taxes and Fees | TAX COLL. LAKELAND BRANCH<br>OFF.POLK COUNTY<br>GOVERNMENT CENTER<br>930 E. PARKER STREET<br>LAKELAND, FL 33801 |
| JOEL GREENBERG                 | Regulatory and Other Taxes and Fees | SEMINOLE COUNTY TAX<br>COLLECTOR<br>P O BOX 630<br>SANFORD, FL 32772  |
| Kansas Department of Revenue   | Sales and Use Taxes                 | 915 SW Harrison Street<br>Topeka, KS 66612-1588   |
| KANSAS DEPT OF AGRICULTURE     | Regulatory and Other Taxes and Fees | RECORDS CENTER-FOOD<br>SAFETY<br>109 SW 9TH STREET<br>TOPEKA, KS 66612  |
| Kentucky State Treasurer       | Sales and Use Taxes                 | Kentucky Dept. of Revenue<br>Frankfort, KY 40620  |
| KEPHART FISHER LLC             | Regulatory and Other Taxes and Fees | 207 NORTH FOURTH STREET<br>COLUMBUS, OH 43215   |
| KERN COUNTY TAX COLLECTOR      | Regulatory and Other Taxes and Fees | P.O. BOX 541004<br>LOS ANGELES, CA 90054  |
| KITSAP COUNTY TREASURER        | Regulatory and Other Taxes and Fees | PROPERTY TAX PAYMENT<br>P.O. BOX 299<br>BREMERTON, WA 98337   |
| L.A. COUNTY TREASURER TAX COLL | Regulatory and Other Taxes and Fees | P.O. BOX 54978<br>LOS ANGELES, CA 90054   |
| LA COUNTY AGRIC. COMM./WTS. &  | Regulatory and Other Taxes and Fees | LOS ANGELES COUNTY<br>TREASURER   |

| Taxing Authority                      | Tax Type                            | Address  |
|---------------------------------------|-------------------------------------|--|
|                                       |                                     | P.O. BOX 512399<br>LOS ANGELES, CA 90051                           |
| LA HABRA POLICE DEPT.                 | Regulatory and Other Taxes and Fees | ALARM PERMIT RENEWAL<br>150 N. EUCLID STREET<br>LA HABRA, CA 90631 |
| Lafayette Parish School Board         | Sales and Use Taxes                 | Sales Tax Division<br>P.O. Box 52706<br>Lafayette, LA 70505-2706   |
| LAFAYETTE PARISH TAX COLLECTOR        | Regulatory and Other Taxes and Fees | P.O BOX 52667<br>LAFAYETTE, LA 70505                               |
| Lafourche Parish School Board         | Sales and Use Taxes                 | P.O. Box 54585<br>New Orleans, LA 70154                            |
| LAKE COUNTY HEALTH DEPARTMENT         | Regulatory and Other Taxes and Fees | DISTRICT<br>5966 HEISLEY RD<br>MENTOR, OH 44060                    |
| LANE COUNTY TAX COLLECTOR_LIC270968   | Regulatory and Other Taxes and Fees | P.O. BOX 10526<br>EUGENE, OR 97440                                 |
| LaSalle Parish Sales Tax Fund         | Sales and Use Taxes                 | P.O. Box 190<br>Vidalia, LA 71373                                  |
| LEE COUNTY REV COMMISSIONER_LIC271179 | Regulatory and Other Taxes and Fees | P.O. BOX 2413<br>OPELIKA, AL 36803                                 |
| LEE COUNTY TAX COLLECTOR_LIC102198    | Regulatory and Other Taxes and Fees | P.O. BOX 1549<br>FORT MYERS, FL 33902                              |
| LEE COUNTY TAX COLLECTOR_LIC270624    | Regulatory and Other Taxes and Fees | PO BOX 1549<br>FORT MYERS, FL 33902                                |
| LEON COUNTY TAX COLLECTOR             | Regulatory and Other Taxes and Fees | P.O. BOX 1835<br>TALLAHASSEE, FL 32302                             |
| LEXINGTON POLICE DEPT                 | Regulatory and Other Taxes and Fees | FALSE ALARM REDUCTION UNIT<br>150 E MAIN ST<br>LEXINGTON, KY 40507 |



| <b>Taxing Authority</b>                        | <b>Tax Type</b>                     | <b>Address</b>   |
|--|-------------------------------------|--|
| LEXINGTON-FAYETTE COUNTY                       | Regulatory and Other Taxes and Fees | ENVIR. HEALTH & PROECTION<br>650 NEWTOWN PIKE<br>LEXINGTON, KY 40508         |
| LICENSE OFFICE                                 | Regulatory and Other Taxes and Fees | PO BOX 190<br>COLUMBIANA, AL 35051   |
| Lincoln Parish Sales and Use Tax<br>Commission | Sales and Use Taxes                 | P.O. Box 863<br>Ruston, LA 71273-0863  |
| Livingston Parish Public School<br>System      | Sales and Use Taxes                 | P.O. Box 1030<br>Livingston, LA 70754  |
| LONG HILL TOWNSHIP                             | Regulatory and Other Taxes and Fees | BUREAU OFFIRE PREVENTION<br>915 VALLEY ROAD<br>GILLETTE, NJ 07933            |
| LOS ANGELES COUNTY FIRE<br>DEPT                | Regulatory and Other Taxes and Fees | C.U.P.A<br>PO BOX 514267<br>LOS ANGELES, CA 90051                            |
| Louisiana Department of Revenue                | Sales and Use Taxes                 | P.O. Box 3138<br>Baton Rouge , LA 70821-3138                                 |
| LOUISIANA DEPT OF ENV<br>QUALITY               | Regulatory and Other Taxes and Fees | FINANCE SERVICES DIVISION<br>PO BOX 4311<br>BATON ROUGE, LA 70821            |
| LOUISIANA DEPT. OF<br>AGRICULTURE              | Regulatory and Other Taxes and Fees | FORESTRY/DIV OF WEIGHTS &<br>MEAS<br>P.O. BOX 91081<br>BATON ROUGE, LA 70821 |
| LOWER MERION TOWNSHIP<br>SECURITY              | Regulatory and Other Taxes and Fees | ATTN: KAREN SECURITY<br>ALARM<br>71E LANCASTER AVE<br>ARDMORE, PA 19003      |
| LUBBOCK CENTRAL APPRAISAL<br>DIST_LIC271325    | Regulatory and Other Taxes and Fees | 2109 AVENUE Q<br>P.O. BOX 10568<br>LUBBOCK, TX 79408                         |

| <b>Taxing Authority</b>                 | <b>Tax Type</b>                     | <b>Address</b>   |
|---|-------------------------------------|--|
| Madison Parish School Board             | Sales and Use Taxes                 | Sales and Use Tax<br>P.O. Box 1830<br>Tallulah, LA 71284-1830                          |
| MAINE DEPT OF AGRICULTURE               | Regulatory and Other Taxes and Fees | DIV. OF PLANT INDUSTRY<br>28 STATE HOUSE STATION<br>AUGUSTA, ME 04333                  |
| Maine Revenue Services                  | Sales and Use Taxes                 | P.O. Box 1065<br>Augusta, ME 04332-1065  |
| MARIN COUNTY TAX<br>COLLECTOR_LIC270209 | Regulatory and Other Taxes and Fees | CIVIC CENTER<br>P.O. BOX 4220 / ROOM 200<br>SAN RAFAEL, CA 94913                       |
| MARION COUNTY TAX<br>COLLECTOR          | Regulatory and Other Taxes and Fees | P.O.BOX 3416<br>PORTLAND, OR 97208   |
| MARK CRAIG, LICENSE<br>DIRECTOR         | Regulatory and Other Taxes and Fees | MADISON COUNTY LICENSE<br>DEPT<br>100 NORTHSIDE SQUARE, RM 108<br>HUNTSVILLE, AL 35801 |
| Massachusetts Department of Revenue     | Sales and Use Taxes                 | P.O. Box 419257<br>Boston, MA 02241-9257   |
| Massachusetts Department of<br>Revenue  | Sales and Use Taxes                 | P.O. Box 419257<br>Boston, MA 02241-9257   |
| MCKEAN LAW FIRM PC                      | Regulatory and Other Taxes and Fees | SUITE 317HARRISON CENTRE<br>9105 E 56TH STREET<br>INDIANAPOLIS, IN 46216               |
| MCKINNEY POLICE<br>DEPARTMENT           | Regulatory and Other Taxes and Fees | UNIT ALARM UNIT<br>2200 TAYLOR BURK<br>MCKINNEY, TX 75071                              |
| MCLENNAN COUNTY TAX<br>OFFICE           | Regulatory and Other Taxes and Fees | P.O. BOX 406<br>WACO, TX 76703   |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>   |
|-----------------------------------|-------------------------------------|--|
| METRO ALARM OFFICE                | Regulatory and Other Taxes and Fees | P.O. BOX 178<br>MEMPHIS, TN 38101  |
| METROPOLITAN GOVERNMENT           | Regulatory and Other Taxes and Fees | ALARM PERMIT REGISTRATION<br>205 METROPOLITAN<br>COURTHOUSE<br>NASHVILLE, TN 37201     |
| MIAMI - DADE POLICE<br>DEPARTMENT | Regulatory and Other Taxes and Fees | FALSE ALARM ENFORCEMENT<br>UNIT<br>9105 N W 25TH ST, RM 1119<br>MIAMI, FL 33172        |
| MIAMI DADE COUNTY FINANCE         | Regulatory and Other Taxes and Fees | DEPARTMENTCODE<br>ENFORCEMENTSUITE 4132A<br>2525 NW 62ND STREET<br>MIAMI, FL 33147     |
| MIAMI-DADE COUNTY TAX<br>COLLECTO | Regulatory and Other Taxes and Fees | OCCUPATIONAL LICENSE<br>SECTION<br>140 WEST FLAGLER STREET,<br>14TH<br>MIAMI, FL 33130 |
| Michigan Department of Treasury   | Sales and Use Taxes                 | Department 78172<br>P.O. Box 78000<br>Detroit, MI 48278                                |
| MICHIGAN DEPT.OF<br>AGRICULTURE   | Regulatory and Other Taxes and Fees | FOOD & DAIRY DIVISION<br>PO BOX 30746<br>LANSING, MI 48909                             |
| MIDDLE TOWNSHIP COURT             | Regulatory and Other Taxes and Fees | POLICE ALARM<br>PO BOX 40011<br>NEWARK, NJ 07101                                       |
| MIKE FASANO TAX COLLECTOR         | Regulatory and Other Taxes and Fees | P.O. BOX 276<br>DADE CITY, FL 33526  |

| <b>Taxing Authority</b>                 | <b>Tax Type</b>                     | <b>Address</b>  |
|---|-------------------------------------|---|
| MINNESOTA DEPARTMENT OF HEALTH          | Regulatory and Other Taxes and Fees | PO BOX 64495<br>625 ROBERT STREET NORTH<br>SAINT PAUL, MN 55164                   |
| MINNESOTA DEPT OF AGRICULTURE           | Regulatory and Other Taxes and Fees | DAIRY,FOOD,FEED&MEAT<br>INSPECTIO<br>625 ROBERT ST, NORTH<br>SAINT PAUL, MN 55155 |
| MINNESOTA REVENUE                       | Sales and Use Taxes                 | P.O. BOX 64622<br>SAINT PAUL, MN 55164-0622                                       |
| Mississippi Department of Revenue       | Sales and Use Taxes                 | P.O Box 960<br>Jackson, MS 39205-0960   |
| Mississippi Department of Revenue       | Sales and Use Taxes                 | P.O. Box 960<br>Jackson, MS 39205-0960  |
| Missouri Department of Revenue          | Sales and Use Taxes                 | P.O. Box 840<br>Jefferson City, MO 65105-0840                                     |
| MOBILE POLICE DEPARTMENT                | Regulatory and Other Taxes and Fees | ATTN: FALSE ALARM OFFICER<br>2460 GOVERNMENT STREET<br>MOBILE, AL 36606           |
| MONROEVILLE BUS TAX OFFICE              | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>2700 MONROEVILLE BLVD<br>MONROEVILLE, PA 15146                |
| MONTEREY COUNTY TAX COLLECTOR_LIC270211 | Regulatory and Other Taxes and Fees | P.O. BOX 891<br>SALINAS, CA 93902   |
| MONTGOMERY COUNTY ALARM DETAIL          | Regulatory and Other Taxes and Fees | P.O. BOX 2178<br>CONROE, TX 77305   |
| MONTGOMERY COUNTY MARYLAND              | Regulatory and Other Taxes and Fees | 2ND FLOOR<br>255 ROCKVILLE PIKE<br>ROCKVILLE, MD 20850                            |
| MONTGOMERY COUNTY, MARYLAND             | Regulatory and Other Taxes and Fees | 101 MONROE STREET, 3RD FL<br>ROCKVILLE, MD 20850                                  |

| <b>Taxing Authority</b>                | <b>Tax Type</b>                     | <b>Address</b>   |
|--|-------------------------------------|--|
| Morehouse Sales and Use Tax Commission | Sales and Use Taxes                 | P.O. Box 672<br>Bastrop, LA 71221-0672                                   |
| MOUNT LAUREL TOWNSHIP                  | Regulatory and Other Taxes and Fees | MUNICIPAL CLERK<br>100 MT LAUREL RD<br>MOUNT LAUREL, NJ 08054            |
| MT. OLIVE TOWNSHIP HEALTH DEPT         | Regulatory and Other Taxes and Fees | P.O. BOX 450<br>BUDD LAKE, NJ 07828                                      |
| MULTNOMAH COUNTY SHERIFF'S OFF         | Regulatory and Other Taxes and Fees | ALARM PERMITS<br>P.O. BOX 92153<br>PORTLAND, OR 97292                    |
| MULTNOMAH COUNTY TAX COLLECTOR         | Regulatory and Other Taxes and Fees | P.O. BOX 2716<br>PORTLAND, OR 97208                                      |
| MUNICIPAL COURT OF THE CITY            | Regulatory and Other Taxes and Fees | OF LAKE ST LOUIS<br>200 CIVIC CENTER DRIVE<br>LAKE SAINT LOUIS, MO 63367 |
| Municipality of Bayamon                | Sales and Use Taxes                 | PO Box 1588, Bayamón, PR 00960-1588                                      |
| Municipality of Bayamon - IVU          | Sales and Use Taxes                 | PO Box 364207<br>San Juan, PR 00936-4207                                 |
| Municipality of Guaynabo               | Sales and Use Taxes                 | PO Box 7885, Guaynabo, PR 00970-7885                                     |
| NALCP                                  | Regulatory and Other Taxes and Fees | 9939 CAPRIDGE DRIVE<br>DALLAS, TX 75238                                  |
| NAPA COUNTY TAX COLLECTOR              | Regulatory and Other Taxes and Fees | 1195 THIRD ST.,RM.108<br>NAPA, CA 94559                                  |
| NASHUA ENVIRONMENTAL HEALTH            | Regulatory and Other Taxes and Fees | DEPT<br>18 MULBERRY STREET<br>NASHUA, NH 03060                           |

| <b>Taxing Authority</b>  | <b>Tax Type</b>                     | <b>Address</b>  |
|--|-------------------------------------|---|
| NASSAU COUNTY POLICE   | Regulatory and Other Taxes and Fees | ALARM PERMITS<br>1490 FRANKLIN AVE<br>MINEOLA, NY 11501                         |
| NASSAU COUNTY PUBLIC SAFETY  | Regulatory and Other Taxes and Fees | CTR,COMM,BUREAU,ALARMS PERMITS<br>1194 PROSPECT AVE<br>WESTBURY, NY 11590       |
| NASSAU COUNTY TREASURER<br>NASSAU COUNTY FIRE<br>MARSHAL FIRE ALARM PERMIT<br>DIVISION | Regulatory and Other Taxes and Fees | 1194 Prospect Avenue,<br>Westbury, NY 11590                                     |
| Natchitoches Tax Commission  | Sales and Use Taxes                 | 220 East Fifth Street<br>P.O. Box 639<br>Natchitoches, LA 71458-0639            |
| NEBRASKA DEPARTMENT OF REVENUE   | Regulatory and Other Taxes and Fees | PO BOX 94818<br>LINCOLN, NE 68509   |
| Nebraska Department of Revenue   | Sales and Use Taxes                 | P.O. Box 98923<br>Lincoln, NE 68509-8923  |
| Nebraska Department of Revenue   | Sales and Use Taxes                 | PO Box 94818<br>Lincoln, NE 68509-4818  |
| Nevada Department of Taxation  | Sales and Use Taxes                 | ATTN COMMERCE TAX<br>REMITTANCE<br>P.O. Box 51180<br>Los Angeles, CA 90051-5480 |
| NEW JERSEY DEPARTMENT OF HEALT   | Regulatory and Other Taxes and Fees | CONSUMER AND<br>ENVIRONMENTAL<br>P.O. BOX 369<br>TRENTON, NJ 08625              |
| NEW YORK STATE_LIC108126   | Regulatory and Other Taxes and Fees | AUTHORITY<br>PO BOX 8000 DEPT 930<br>BUFFALO, NY 14207                          |

| <b>Taxing Authority</b>               | <b>Tax Type</b>                     | <b>Address</b>   |
|---------------------------------------|-------------------------------------|--|
| Newell Normand, Tax Collector         | Sales and Use Taxes                 | Bureau of Revenue and Taxation<br>Sales Tax Divison<br>P.O. Box 248<br>Gretna, LA 70054-0248 |
| NEXSEN PRUET, LLC                     | Regulatory and Other Taxes and Fees | 1230 MAIN STREET, SUITE 700<br>BLUFFTON, SC 29910  |
| NJ DIVISION OF FIRE SAFETY            | Regulatory and Other Taxes and Fees | NJ DIVISION OF FIRE<br>SAFETYTRENTON<br>PO BOX 809<br>TRENTON, NJ 08625                      |
| NM Taxation and Revenue<br>Department | Sales and Use Taxes                 | P.O. Box 25128<br>Santa Fe, NM 87504-5128  |
| NORTH CAROLINA                        | Regulatory and Other Taxes and Fees | ALC BEV CONTROL<br>COMMISSION<br>400 E TRYON RD<br>RALEIGH, NC 27610                         |
| North Carolina Department of Renue    | Sales and Use Taxes                 | P.O.Box 2500<br>Raleigh, NC 27640-0700   |
| NORTH HILLS SCHOOL DIST.<br>TAX O     | Regulatory and Other Taxes and Fees | P.O. BOX 360063<br>PITTSBURGH, PA 15251  |
| NORWALK DEPT. OF HEALTH               | Regulatory and Other Taxes and Fees | 137 EAST AVENUE<br>NORWALK, CT 06851   |
| NORWOOD CITY HEALTH DEPT.             | Regulatory and Other Taxes and Fees | ATTN: FOOD LICENSE<br>2059 SHERMAN AVENUE<br>NORWOOD, OH 45212                               |
| NYC Department of Finance             | Sales and Use Taxes                 | NYC Department of Finance<br>P.O. Box 3931<br>New York, NY 10008-3931                        |
| NYC DEPARTMENT OF HEALTH<br>AND       | Regulatory and Other Taxes and Fees | MENTAL HYGIENEDOHMH ELP<br>PO BOX 22137<br>NEW YORK, NY 10087                                |

| <b>Taxing Authority</b>                   | <b>Tax Type</b>                     | <b>Address</b>  |
|---|-------------------------------------|---|
| NYS Sales Tax Processing                  | Sales and Use Taxes                 | P.O. Box 15174<br>Albany, NY 12212-5174                                     |
| OFFICE OF FAYETTE CTY<br>SHERIFF          | Regulatory and Other Taxes and Fees | PO BOX 34148<br>LEXINGTON, KY 40588   |
| Office of State Tax Commissioner          | Sales and Use Taxes                 | P.O. Box 5623<br>Bismarck, ND 58506   |
| Ohio Department of Taxation               | Sales and Use Taxes                 | P.O. Box 16561<br>Columbus, OH 43216-6561                                   |
| Ohio Department of Taxation               | Sales and Use Taxes                 | P.O. Box 16560<br>Columbus, OH 43216-6560                                   |
| Ohio Department of Taxation               | Sales and Use Taxes                 | P.O. Box 182101<br>Columbus, OH 43218-2101                                  |
| OKALOOSA COUNTY TAX<br>COLLECTOR          | Regulatory and Other Taxes and Fees | ATTN: CHRIS HUGHES<br>P.O. BOX 1390<br>NICEVILLE, FL 32588                  |
| OKLAHOMA STATE DEPT OF<br>HEALTH          | Regulatory and Other Taxes and Fees | CONSUMER PROTECTION<br>DIVISION<br>PO BOX 268815<br>OKLAHOMA CITY, OK 73126 |
| Oklahoma Tax Commission                   | Sales and Use Taxes                 | P.O. Box 26850<br>Oklahoma City, OK 73126-0850                              |
| Oklahoma Tax Commission                   | Sales and Use Taxes                 | PO Box 26850<br>Oklahoma City, OK 73126-0850                                |
| OLD BRIDGE TOWNSHIP                       | Regulatory and Other Taxes and Fees | HEALTH DEPARTMENT<br>1 OLD BRIDGE PLAZA<br>OLD BRIDGE, NJ 08857             |
| ORANGE COUNTY                             | Regulatory and Other Taxes and Fees | PO BOX 545100<br>ORLANDO, FL 32854  |
| ORANGE COUNTY FIRE<br>AUTHORITY_LIC271297 | Regulatory and Other Taxes and Fees | P.O. BOX 51985<br>IRVINE, CA 92619  |



| <b>Taxing Authority</b>        | <b>Tax Type</b>                     | <b>Address</b>   |
|--------------------------------|-------------------------------------|--|
| OREGON DEPARTMENT OF REVENUE   | Regulatory and Other Taxes and Fees | PO BOX 14950<br>SALEM, OR 97309  |
| OREGON DEPT OF AGRICULTURE     | Regulatory and Other Taxes and Fees | UNIT 16<br>P.O. BOX 4395<br>PORTLAND, OR 97208   |
| PA Department of Revenue       | Sales and Use Taxes                 | P.O. Box 280437<br>Harrisburg, PA 17128-0437   |
| PALM BEACH CNTY SHERIFF'S OFF. | Regulatory and Other Taxes and Fees | OFFICE<br>ATTN:ACCOUNTINGALARM<br>UNIT<br>PO BOX 24681<br>WEST PALM BEACH, FL 33416  |
| Parish and City Treasurer      | Sales and Use Taxes                 | City of Baton Rouge-Parish of East<br>Baton Rouge<br>Dept. of Finance - Revenue<br>Department<br>P.O. Box 2590<br>Baton Rouge, LA 70821-2590 |
| Parish and City Treasurer      | Sales and Use Taxes                 | City of Baton Rouge-Parish of East<br>Baton Rouge<br>Dept. of Finance - Revenue<br>Department<br>P.O. Box 2590<br>Baton Rouge, LA 70821-2590 |
| Parish of Acadia               | Sales and Use Taxes                 | P.O. Drawer 309<br>Crowley, LA 70527-0309  |
| Parish of Eat Feliciana        | Sales and Use Taxes                 | Sales and Use Tax Department<br>P.O. Box 397<br>Clinton, LA 70722  |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>  |
|-----------------------------------|-------------------------------------|---|
| Parish of Grant                   | Sales and Use Taxes                 | Sales and Use Department<br>P.O. Box 187<br>Colfax, LA 71417                      |
| PARISH OF JEFFERSON               | Regulatory and Other Taxes and Fees | SHERIFF & TAX COLLECTOR<br>P.O. BOX 30014<br>TAMPA, FL 33630                      |
| Parish of Rapides                 | Sales and Use Taxes                 | Sales and Use Tax Dept.<br>5606 Coliseum Blvd.<br>Alexandria, LA 71303            |
| Parish of Rapides                 | Sales and Use Taxes                 | Sales and Use Tax Dept.<br>5606 Coliseum Blvd.<br>Alexandria, LA 71303            |
| Parish of St. Bernard             | Sales and Use Taxes                 | Sales and Use Tax Department<br>P.O. Box 168<br>Chalmette, LA 70044               |
| Parish Sales Tax Fund             | Sales and Use Taxes                 | Terrebonne Parish Sales & Use Tax<br>Dept<br>P.O. Box 670<br>Houma, LA 70361-0670 |
| PARSIPPANY-TROY HILLS             | Regulatory and Other Taxes and Fees | 1001 PARSIPPANY BLVD<br>PARSIPPANY, NJ 07054                                      |
| PASCO COUNTY<br>FLORIDA_LIC270681 | Regulatory and Other Taxes and Fees | PO BOX 276<br>DADE CITY, FL 33526   |
| PIERCE COUNTY_LIC270835           | Regulatory and Other Taxes and Fees | PO BOX 11621<br>TACOMA, WA 98411  |
| PIMA COUNTY TREASURER             | Regulatory and Other Taxes and Fees | 3950 SOUTH COUNTRY CLUB<br>ROAD<br>TUCSON, AZ 85714                               |
| PINELLAS COUNTY TAX<br>COLLECTOR  | Regulatory and Other Taxes and Fees | P.O. BOX 31149<br>TAMPA, FL 33631   |

| <b>Taxing Authority</b>        | <b>Tax Type</b>                     | <b>Address</b>  |
|--------------------------------|-------------------------------------|---|
| PLACER COUNTY ENVIRON. HEALTH  | Regulatory and Other Taxes and Fees | 2976 RICHARDSON DRIVE<br>AUBURN, CA 95603   |
| Plaquemines Parish             | Sales and Use Taxes                 | Sales Tax Division<br>333. F. Edwards Hebert Blvd<br>Bldg. 102, Ste 345<br>Belle Chasse, LA 70037 |
| PLEASANT HILL POLICE           | Regulatory and Other Taxes and Fees | DEPARTMENT FALSE<br>ALARMREDUCTION PROGRAM<br>PO BOX 6112<br>CONCORD, CA 94524                    |
| PMSI SETTLEMENT SOLUTIONS      | Regulatory and Other Taxes and Fees | C/O OPTUM SETTLEMENT<br>SOLUTIONSDEPT #0565<br>P O BOX 850001<br>ORLANDO, FL 32885                |
| Pointe Coupee Parish           | Sales and Use Taxes                 | P.O. Box 290<br>New Roads, LA 70760   |
| PRINCE WILLIAM COUNTY          | Regulatory and Other Taxes and Fees | TAXPAYER SERVICES<br>PO BOX 1600<br>MERRIFIELD, VA 22116  |
| RAMSEY COUNTY                  | Regulatory and Other Taxes and Fees | SUITE 350<br>2785 WHITE BEAR AVE NORTH<br>MAPLEWOOD, MN 55109                                     |
| RANDALL COUNTY TAX ASSESSOR-CO | Regulatory and Other Taxes and Fees | P.O. BOX 997<br>CANYON, TX 79015  |
| RARITAN BOARD OF HEALTH        | Regulatory and Other Taxes and Fees | DEPARTMENT OF HEALTH27<br>WARREN STREET<br>PO BOX 3000<br>SOMERVILLE, NJ 08876                    |
| RARITAN TWNSHP BOARD OF HEALTH | Regulatory and Other Taxes and Fees | LICENSES & RENEWAL FEES<br>ONE MUNICIPAL DRIVE<br>FLEMINGTON, NJ 08822                            |

| <b>Taxing Authority</b>                 | <b>Tax Type</b>                     | <b>Address</b>  |
|---|-------------------------------------|---|
| Red River Parish                        | Sales and Use Taxes                 | P.O. Box 570<br>Coushatta, LA 71019                                     |
| REGIONAL DISTRICT OF                    | Regulatory and Other Taxes and Fees | CENTRAL OKANAGAN<br>1450 KLO ROAD<br>KELOWNA,                           |
| RESOLUTE LAW GROUP                      | Regulatory and Other Taxes and Fees | 301, 620 - 12 Avenue SW<br>Calagary,                                    |
| RHODA ISLAND                            | Regulatory and Other Taxes and Fees | One Capitol Hill<br>C/O Division of Taxation<br>Providence, RI 02908    |
| RHODA L. REGALADO - WM                  | Regulatory and Other Taxes and Fees | 133 FIESTA CIRCLE<br>ORINDA, CA 94563                                   |
| Rhode Island Division of Taxation       | Sales and Use Taxes                 | Dept #300<br>P.O. Box 9706<br>Providence, RI 2940                       |
| Richland Parish                         | Sales and Use Taxes                 | P.O. Box 688<br>Rayville, LA 71269-0688                                 |
| RIVERSIDE COUNTY<br>TREASURER_LIC270199 | Regulatory and Other Taxes and Fees | TREASURER AND TAX<br>COLLECTOR<br>P.O. BOX 12005<br>RIVERSIDE, CA 92502 |
| ROCKAWAY<br>BOROUGH_LIC109775           | Regulatory and Other Taxes and Fees | HEALTH DEPARTMENT<br>502 MILLBROOK AVENUE<br>RANDOLPH, NJ 07869         |
| RUTH PIETRUSZEWSKI                      | Regulatory and Other Taxes and Fees | FALSE ALARM UNIT<br>800 SE MONTEREY UNIT<br>STUART, FL 34994            |
| Sabine Parish                           | Sales and Use Taxes                 | P.O. Box 249<br>Many, LA 71449  |

| <b>Taxing Authority</b>          | <b>Tax Type</b>                     | <b>Address</b>   |
|----------------------------------|-------------------------------------|--|
| SACRAMENTO<br>COUNTY_LIC270208   | Regulatory and Other Taxes and Fees | UNSECURED TAX UNIT<br>P.O. BOX 508<br>SACRAMENTO, CA 95812                               |
| SAINT PAUL-RAMSEY COUNTY         | Regulatory and Other Taxes and Fees | PUB HEALTH<br>2785 WHITE BEAR AVENUE<br>NORTH S<br>MAPLEWOOD, MN 55109                   |
| Sales Tax Administration         | Sales and Use Taxes                 | P.O. Box 0845<br>Loveland, CO 80539-0845   |
| Sales/Use Tax Processing         | Sales and Use Taxes                 | Iowa Department of Revenue and<br>Finance<br>P.O. Box 10412<br>Des Moines, IA 50306-0412 |
| SALT LAKE CITY CORP.             | Regulatory and Other Taxes and Fees | BUSINESS LICENSING<br>P.O. BOX 145458<br>SALT LAKE CITY, UT 84114                        |
| SAMFIRU TUMARKIN LLP             | Regulatory and Other Taxes and Fees | 350 Bay Street, 10th Floor<br>Toronto,   |
| SAN ANGELO POLICE<br>DEPARTMENT  | Regulatory and Other Taxes and Fees | C/O ALARM ADMINISTRATOR<br>401 E BEAUREGARD<br>SAN ANGELO, TX 76903                      |
| SAN ANTONIO POLICE<br>DEPARTMENT | Regulatory and Other Taxes and Fees | ALARM INVESTIGATIONS<br>OFFICE<br>214 W NUEVA STREET<br>SAN ANTONIO, TX 78283            |
| SAN BERNADINO COUNTY FIRE        | Regulatory and Other Taxes and Fees | PROTECTION DISTRICT<br>157 W FIFTH STREET, 2ND<br>FLOOR<br>SAN BERNARDINO, CA 92415      |

| <b>Taxing Authority</b>                     | <b>Tax Type</b>                     | <b>Address</b>  |
|---|-------------------------------------|---|
| SAN BERNARDINO COUNTY<br>FIRE               | Regulatory and Other Taxes and Fees | PROTECTION DISTRICT<br>157 W FIFTH STREET, 2ND FL<br>SAN BERNARDINO, CA 92415                 |
| SAN DIEGO COUNTY TAX<br>COLLECTOR_LIC270196 | Regulatory and Other Taxes and Fees | TAX COLLECTOR<br>P.O. BOX 129009<br>SAN DIEGO, CA 92112                                       |
| SAN FRANCISCO TAX<br>COLLECTOR_LIC270197    | Regulatory and Other Taxes and Fees | P.O. BOX 7427<br>SAN FRANCISCO, CA 94120  |
| SAN JOAQUIN COUNTY                          | Regulatory and Other Taxes and Fees | ENVIRONMENTAL HEALTH<br>DEPT<br>1868 E HAZELTON AVENUE<br>STOCKTON, CA 95205                  |
| SAN LUIS OBISPO TAX<br>COLLECTOR            | Regulatory and Other Taxes and Fees | 1055 MONTEREY STREET, RM D-<br>290<br>SAN LUIS OBISPO, CA 93408                               |
| SAN MATEO COUNTY                            | Regulatory and Other Taxes and Fees | WEIGHTS AND MEASURES<br>P.O. BOX 999<br>REDWOOD CITY, CA 94064                                |
| SAN MATEO COUNTY ENVIRO.,<br>HEAL           | Regulatory and Other Taxes and Fees | SAN MATEO COUNTY ENVIRO<br>HEALTH<br>2000 ALAMEDA DE LAS PULGAS<br>SUI<br>SAN MATEO, CA 94403 |
| SANDY CITY                                  | Regulatory and Other Taxes and Fees | SUITE 210<br>10000 CENTENNIAL PARKWAY<br>SANDY, UT 84070                                      |
| SANTA BARBARA COUNTY                        | Regulatory and Other Taxes and Fees | DEPT WEIGHTS & MEASURES<br>263 CAMINO DEL REMEDIO<br>SANTA BARBARA, CA 93110                  |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>  |
|-----------------------------------|-------------------------------------|---|
| SANTA BARBARA<br>COUNTY_LIC270200 | Regulatory and Other Taxes and Fees | TREASURER TAX COLLECTOR<br>PO BOX 579<br>SANTA BARBARA, CA 93102                                    |
| SANTA CRUZ COUNTY                 | Regulatory and Other Taxes and Fees | 701 OCEAN STREET ROOM 230<br>SANTA CRUZ, CA 95060   |
| SANTA CRUZ<br>COUNTY_LIC270207    | Regulatory and Other Taxes and Fees | TAX COLLECTOR<br>PO BOX 5639<br>SANTA CRUZ, CA 95063  |
| SC Department of Revenue          | Sales and Use Taxes                 | Sales Tax Return<br>Columbia, SC 29214-0101   |
| SCC DTAC                          | Regulatory and Other Taxes and Fees | EAST WING 6TH FLOOR<br>70 W. HEDDING STREET<br>SAN JOSE, CA 95110                                   |
| SCOTT LUNDSFORD                   | Regulatory and Other Taxes and Fees | TAX COLLECTOR<br>P.O. BOX 1312<br>PENSACOLA, FL 32591   |
| SCOTT RANDOLPH                    | Regulatory and Other Taxes and Fees | ORANGE COUNTY TAX<br>COLLECTOR<br>P.O. BOX 545100<br>ORLANDO, FL 32854                              |
| SEATTLE & KING COUNTY DEPT        | Regulatory and Other Taxes and Fees | PUBLIC HEALTH SEATTLE KING<br>COUSUITE 1100<br>401 FIFTH AVE<br>SEATTLE, WA 98104                   |
| SECRETARY OF STATE<br>CALIFORNIA  | Regulatory and Other Taxes and Fees | BUSNIESS ENTITIES<br>RECORDSBUSINESS PROGRAMS<br>DIVISION<br>P O BOX 944260<br>SACRAMENTO, CA 94244 |
| SELMA POLICE DEPARTMENT           | Regulatory and Other Taxes and Fees | 9375 CORPORATE DRIVE<br>SELMA, TX 78154   |

| <b>Taxing Authority</b>                  | <b>Tax Type</b>                     | <b>Address</b>   |
|--|-------------------------------------|--|
| SEMINOLE COUNTY TAX COLLECTOR_LIC270686  | Regulatory and Other Taxes and Fees | PO BOX 630<br>SANFORD, FL 32772  |
| SHARON L HANCOCK                         | Regulatory and Other Taxes and Fees | CLERK OF THE CIRCUIT COURT<br>P.O. BOX 970<br>LA PLATA, MD 20646                 |
| SHASTA COUNTY                            | Regulatory and Other Taxes and Fees | ENVIRONMENTAL HEALTH DEPT<br>1855 PLACER ST STE #201<br>REDDING, CA 96001        |
| SHASTA COUNTY TREASURER_LIC270201        | Regulatory and Other Taxes and Fees | TAX COLLECTOR<br>PO BOX 991830<br>REDDING, CA 96099                              |
| SHELBY COUNTY HEALTH DEPT                | Regulatory and Other Taxes and Fees | PERMIT OFF.ENV.SANITATION<br>814 JEFFERSON AVE 5TH FLOOR<br>MEMPHIS, TN 38105    |
| SHELBY COUNTY TAX COMMISSIONER_LIC271180 | Regulatory and Other Taxes and Fees | P.O. BOX 1298<br>COLUMBIANA, AL 35051  |
| SIOUX CITY POLICE DEPT                   | Regulatory and Other Taxes and Fees | ATTN: ALARM COORDINATOR<br>601 DOUGLAS STREET<br>SIOUX CITY, IA 51101            |
| SMITH COUNTY TAX OFFICE_LIC271308        | Regulatory and Other Taxes and Fees | P.O. BOX 2011<br>TYLER, TX 75710   |
| SOLANO COUNTY                            | Regulatory and Other Taxes and Fees | DEPT. OF RESOURCE<br>MANAGEMENTSUITE 5500<br>675 TEXAS ST<br>FAIRFIELD, CA 94533 |
| SOLANO COUNTY TAX COLLECTOR_LIC270205    | Regulatory and Other Taxes and Fees | PO BOX 7407<br>SAN FRANCISCO, CA 94120   |
| SONOMA COUNTY TAX COLLECTOR_LIC270210    | Regulatory and Other Taxes and Fees | P.O. BOX 3879<br>SANTA ROSA, CA 95402  |



| <b>Taxing Authority</b>                                 | <b>Tax Type</b>                     | <b>Address</b>  |
|---|-------------------------------------|---|
| South Dakota State Treasurer                            | Sales and Use Taxes                 | Business Tax Division<br>445 East Capitol Avenue<br>Pierre, SD 57501-3100             |
| SPALDING COUNTY BUS, TAX                                | Regulatory and Other Taxes and Fees | COMMISSIONER<br>P O BOX 509<br>GRIFFIN, GA 30224                                      |
| SPRINGFIELD TOWNSHIP<br>HEALTH DE                       | Regulatory and Other Taxes and Fees | 50 POWELL ROAD<br>SPRINGFIELD, PA 19064   |
| ST CLAIR COUNTY HEALTH<br>DEPT                          | Regulatory and Other Taxes and Fees | ENVIRONMENTAL HEALTH<br>DIVISION<br>19 PUBLIC SQUARE, STE 150<br>BELLEVILLE, IL 62220 |
| ST LOUIS COUNTY COLL OF REV                             | Regulatory and Other Taxes and Fees | 41 S CENTRAL AVENUE<br>ST LOUIS, MO 63105   |
| ST LUCIE COUNTY TAX<br>COLLECTOR                        | Regulatory and Other Taxes and Fees | P.O. BOX 308<br>FORT PIERCE, FL 34954   |
| St. Charles Parish School Board                         | Sales and Use Taxes                 | Sales Tax Department<br>13855 River Road<br>Luling, LA 70070                          |
| St. Helena Parish Sheriff's Office                      | Sales and Use Taxes                 | Sales Tax Division<br>P.O.Box 1205<br>Greensburg, LA 70441                            |
| St. James Parish School Board                           | Sales and Use Taxes                 | Sales and Use Tax Department<br>P.O. Box 368<br>Lutcher, LA 70071                     |
| St. John the Baptist Parish Sales and<br>Use Tax Office | Sales and Use Taxes                 | St. John the Baptist Parish<br>P.O. Box 2066<br>LaPlace, LA 70069-2066                |
| St. Landry Parish School Board                          | Sales and Use Taxes                 | Sales and Use Tax Department<br>P.O. Box 1210<br>Opelousas, LA 70571-1210             |

| <b>Taxing Authority</b>                | <b>Tax Type</b>                     | <b>Address</b>   |
|--|-------------------------------------|--|
| St. Martin Parish School Board         | Sales and Use Taxes                 | Sales and Use Tax Department<br>P.O. Box 1000<br>Breau Bridge, LA 70517  |
| St. Mary Parish Sales and Use Tax Dept | Sales and Use Taxes                 | P.O. Drawer 1279<br>Morgan City, LA 70381  |
| ST. PETERSBURG POLICE DEPARTME         | Regulatory and Other Taxes and Fees | ALARM ENFORCEMENT OFFICE<br>1300 FIRST AVENUE N<br>SAINT PETERSBURG, FL 33705  |
| STANISLAUS COUNTY DEPT OF              | Regulatory and Other Taxes and Fees | ENVIRONMENTAL RESOURCES<br>3800 CORNUCOPIA WAY STE C<br>MODESTO, CA 95358  |
| STATE CORP COMMISSION                  | Regulatory and Other Taxes and Fees | CLERKS OFFICE<br>P.O. BOX 7607<br>MERRIFIELD, VA 22116   |
| State of AK - Remote Seller Sales      | Sales and Use Taxes                 | One Sealaska Plaza, Ste. 200<br>Juneau, AK 99801   |
| STATE OF ALASKA WEIGHTS &              | Regulatory and Other Taxes and Fees | DIVISION OF<br>MEASUREMENTVEHICLE<br>COMPLIANCESTANDARDS AND<br>COMMERCIAL<br>11900 INDUSTRY WAY BLDNG M<br>UNI<br>ANCHORAGE, AK 99515 |
| State of Arkansas                      | Sales and Use Taxes                 | Department of Finance &<br>Administration<br>P.O. Box 3861<br>Little Rock, AR 72203  |
| STATE OF CALIFORNIA                    | Regulatory and Other Taxes and Fees | DEPARTMENT OF CONSUMER<br>AFFAIRS<br>PO BOX 942512<br>SACRAMENTO, CA 94258   |

| <b>Taxing Authority</b>       | <b>Tax Type</b>                     | <b>Address</b>   |
|-------------------------------|-------------------------------------|--|
| STATE OF IDAHO                | Regulatory and Other Taxes and Fees | 700 S STRATFORD DRIVE STE 115<br>MERIDIAN, ID 83642  |
| State of MN                   | Sales and Use Taxes                 | MN   |
| State of Nevada - Sales/Use   | Sales and Use Taxes                 | P.O. Box 51107<br>Los Angeles, CA 90051-5407   |
| STATE OF NEVADA_LIC 10390     | Regulatory and Other Taxes and Fees | DEPARTMENT OF AGRICULTURE<br>P.O. BOX 11100<br>RENO, NV 89510  |
| State of New Jersey           | Sales and Use Taxes                 | Revenue Processing Center<br>P.O. Box 274<br>Trenton, NJ 08646-0274  |
| STATE OF NEW JERSEY_LIC258354 | Regulatory and Other Taxes and Fees | DCA BFCE DORES<br>P O BOX 663<br>TRENTON, NJ 08646   |
| State of NJ                   | Sales and Use Taxes                 | P.O. Box 999<br>Trenton, NJ 08646-0999   |
| State of NY                   | Sales and Use Taxes                 | NY   |
| State of PA                   | Sales and Use Taxes                 | PA   |
| STATE OF WASHINGTON           | Regulatory and Other Taxes and Fees | BUSINESS LICENSING<br>REVENUEDEPARTMENT OF<br>REVENUE<br>PO BOX 9034<br>OLYMPIA, WA 98507                  |
| State of West Virginia        | Sales and Use Taxes                 | State Tax Department<br>Tax Account Administration Division<br>P.O. Box 11751<br>Charleston, WV 25339-1715 |

| <b>Taxing Authority</b>        | <b>Tax Type</b>                     | <b>Address</b>  |
|--------------------------------|-------------------------------------|---|
| State of West Virginia         | Sales and Use Taxes                 | State Tax Department<br>Tax Account Administration Division<br>P.O. Box 3802<br>Charleston, WV 25338-3802 |
| State of West Virginia         | Sales and Use Taxes                 | State Tax Department<br>Tax Account Administration Division<br>P.O. Box 1826<br>Charleston, WV 25327-1826 |
| STEPHEN H. HOLT                | Regulatory and Other Taxes and Fees | JASPER COUNTY COLLECTOR<br>601 S. PEARL AVENUE SUITE 107<br>JOPLIN, MO 64801                              |
| STEVEN L REED JUDGE OF PROBATE | Regulatory and Other Taxes and Fees | BUSINESS LICENSE RENEWAL<br>P.O. BOX 223<br>MONTGOMERY, AL 36101  |
| STROUD TOWNSHIP MUNICIPAL CTR  | Regulatory and Other Taxes and Fees | 1211 NORTH FIFTH STREET<br>STROUDSBURG, PA 18360  |
| SUFFOLK COUNTY BUREAU OF       | Regulatory and Other Taxes and Fees | CONSUMER AFFAIRSATTN: IP<br>WAIVER RENEWAL<br>P.O. BOX 6100<br>HAUPPAUGE, NY 11788                        |
| SUFFOLK COUNTY POLICE DEPT     | Regulatory and Other Taxes and Fees | ALARM MGNT PROGRAM<br>30 YAPHANK AVE<br>YAPHANK, NY 11980   |
| SUMMIT COUNTY HEALTH DEPT.     | Regulatory and Other Taxes and Fees | 1867 WEST MARKET STREET<br>AKRON, OH 44313  |
| SUSAN R. BRANIECKI             | Regulatory and Other Taxes and Fees | CLERK OF CURCUIT COURT<br>1 WEST MARKET ST, ROOM 104<br>SNOW HILL, MD 21863                               |
| SUZANNE MENSCH, CLERK          | Regulatory and Other Taxes and Fees | P.O. BOX 6754<br>TOWSON, MD 21285   |

| <b>Taxing Authority</b>             | <b>Tax Type</b>                     | <b>Address</b>   |
|-------------------------------------|-------------------------------------|--|
| Tangipahoa Parish School System     | Sales and Use Taxes                 | sales Tax Division<br>P.O. Box 159<br>Amite, LA 70422-0159                                   |
| TAX COLLECTOR DUVAL COUNTY          | Regulatory and Other Taxes and Fees | CITY OF JACKSONVILLE<br>231 E. FORSYTH STREET, ROOM 13<br>JACKSONVILLE, FL 32202             |
| TAX COLLECTOR PALM BEACH COUNT      | Regulatory and Other Taxes and Fees | P.O. BOX 3353<br>WEST PALM BEACH, FL 33402   |
| TAX COLLECTOR SARASOTA COUNTY       | Regulatory and Other Taxes and Fees | 101 SOUTH WASHINGTON<br>SARASOTA, FL 34236   |
| Tax Collector-Parish of St. Tammany | Sales and Use Taxes                 | P.O. Box 61041<br>New Orleans, LA 70161-1041   |
| TAX OFFICER-WILSON SCHOOL DIST      | Regulatory and Other Taxes and Fees | ATTN: TAX OFFICE<br>2601 GRANDVIEW BLVD<br>READING, PA 19609                                 |
| Taxation and Revenue Division       | Sales and Use Taxes                 | P.O. Box 123<br>Monroe, LA 71210-0123  |
| Tennessee Department of Revenue     | Sales and Use Taxes                 | Andrew Jackson State Office Building<br>500 Deaderick Street<br>Nashville, TN 37242          |
| Tensas Parish Sales Tax Fund        | Sales and Use Taxes                 | P.O. Box 430<br>Vidalia, LA 71373  |
| THE CITY OF DAYTONA BEACH           | Regulatory and Other Taxes and Fees | BUSINESS TAX LICENSE #BT<br>39140<br>301 S RIDGEWOOD , SUITE #127<br>DAYTONA BEACH, FL 32114 |
| THE CITY OF EDMONTON                | Regulatory and Other Taxes and Fees | 5TH FLOOR 10250-101 STREET<br>NW<br>DEVELOPMENT COMPLIANCE                                   |

| Taxing Authority                  | Tax Type                            | Address  |
|-----------------------------------|-------------------------------------|--|
|                                   |                                     | BRANCH<br>EDMONTON,  |
| THE CITY OF LETHBRIDGE            | Regulatory and Other Taxes and Fees | BUSINESS LICENSE<br>910 4TH AVENUE<br>SOUTH LETHBRIDGE,  |
| THE CORPORATION OF THE<br>CITY OF | Regulatory and Other Taxes and Fees | 141 WEST 14TH STREET<br>NORTH VANCOUVER, BUS.<br>LICENSE<br>NORTH VANCOUVER,                             |
| THE COUNTY<br>TREASURER,OFFICE OF | Regulatory and Other Taxes and Fees | SUSSEX COUNTY SHERIFFS<br>OFFICE<br>135 MORRIS TURNPIKE<br>NEWTON, NJ 07860                              |
| THE RECEIVER GENERAL              | Regulatory and Other Taxes and Fees | ACCT'S RECEIVABLE PO BOX<br>6199CFIA/ACIA NAT'L CENTRE<br>FOR<br>33 WELDON STREET, SUITE 100<br>MONCTON, |
| TIM RUSSELL                       | Regulatory and Other Taxes and Fees | JUDGE OF PROBATE<br>P.O. BOX 459<br>BAY MINETTE, AL 36507  |
| TOLEDO LUCAS COUNTY               | Regulatory and Other Taxes and Fees | HEALTH DEPARTMENT<br>635 NORTH ERIE ST ROOM 350<br>TOLEDO, OH 43604                                      |
| TOMS RIVER                        | Regulatory and Other Taxes and Fees | FALSE ALARM REDUCTION<br>PROGRAM<br>P.O. BOX 782658<br>PHILADELPHIA, PA 19178                            |
| TOPSHELF                          | Regulatory and Other Taxes and Fees | 3108 CLOVER HILL RIDGE RD<br>MARYVILLE, TN 37801   |

| <b>Taxing Authority</b>                                     | <b>Tax Type</b>                     | <b>Address</b>   |
|---|-------------------------------------|--|
| TOWN CLERK OFFICE   | Regulatory and Other Taxes and Fees | 367 MAIN STREET<br>HYANNIS, MA 02601   |
| TOWN OF AMHERST FIRE  | Regulatory and Other Taxes and Fees | INSPECTORS KNOX UPGRADE<br>5583 MAIN STREET<br>WILLIAMSVILLE, NY 14221         |
| TOWN OF APPLE VALLEY  | Regulatory and Other Taxes and Fees | 14955 DALE EVANS PARKWAY<br>APPLE VALLEY, CA 92307                             |
| TOWN OF BARNESTABLE   | Regulatory and Other Taxes and Fees | PUBLIC HEALTH DIVISION<br>200 MAIN STREET<br>HYANNIS, MA 02601                 |
| TOWN OF<br>BARNSTABLE/HEALTH                                | Regulatory and Other Taxes and Fees | PUBLIC HEALTH DIVISION<br>200 MAIN STREET<br>HYANNIS, MA 02601                 |
| TOWN OF<br>BARNSTABLE_LIC209710                             | Regulatory and Other Taxes and Fees | BARNSTABLE WEIGHTS<br>ANDMEASURES DIVISION<br>PO BOX 2430<br>HYANNIS, MA 02601 |
| TOWN OF<br>BARNSTABLE_LIC270031                             | Regulatory and Other Taxes and Fees | P.O. BOX 742<br>READING, MA 01867  |
| TOWN OF COLONIE BUILDING<br>AND FIRE SERVICES<br>DEPARTMENT | Regulatory and Other Taxes and Fees | 347 Old Niskayuna Rd<br>Latham, NY 12110                                       |
| TOWN OF DANVERS/ FALSE<br>ALARMS                            | Regulatory and Other Taxes and Fees | DANVERS POLICEFALSE ALARM<br>BILLING<br>120 ASH STREET<br>DANVERS, MA 01923    |
| TOWN OF DAVIE   | Regulatory and Other Taxes and Fees | 6591 ORANGE DRIVE<br>DAVIE, FL 33314   |
| TOWN OF DAVIE TEXAS   | Regulatory and Other Taxes and Fees | FALSE ALARM REDUCTION<br>PROGRAM   |

| <b>Taxing Authority</b>         | <b>Tax Type</b>                     | <b>Address</b>  |
|---------------------------------|-------------------------------------|---|
|                                 |                                     | PO BOX 142766<br>IRVING, TX 75014   |
| TOWN OF FAIRFIELD               | Regulatory and Other Taxes and Fees | HEALTH,SULLIVAN<br>INDEPENDENCE H<br>725 OLD POST ROAD<br>FAIRFIELD, CT 06824 |
| TOWN OF FOXBOROUGH              | Regulatory and Other Taxes and Fees | INSPECTION DEPARTMENT<br>40 SOUTH STREET<br>FOXBOROUGH, MA 02035              |
| TOWN OF GRANVILLE               | Regulatory and Other Taxes and Fees | P.O. BOX 119<br>GRANVILLE, WV 26534   |
| TOWN OF GREENBURGH              | Regulatory and Other Taxes and Fees | 188 TARRYTOWN ROAD<br>WHITE PLAINS, NY 10607                                  |
| TOWN OF HENRIETTA_LIC203655     | Regulatory and Other Taxes and Fees | OFFICE OF BLDG & FIRE<br>PREVENT<br>475 CALKINS ROAD<br>HENRIETTA, NY 14467   |
| TOWN OF HINGHAM                 | Regulatory and Other Taxes and Fees | DEPT, ATTN: FIRE PREVENTION<br>339 MAIN STREET<br>HINGHAM, MA 02043           |
| TOWN OF LADY LAKE               | Regulatory and Other Taxes and Fees | CLERKS OFFICE<br>409 FENNELL BOULEVARD<br>LADY LAKE, FL 32159                 |
| TOWN OF<br>MANCHESTER_LIC271328 | Regulatory and Other Taxes and Fees | COLLECTOR OF REVENUE<br>P.O. BOX 191<br>MANCHESTER, CT 06045                  |
| TOWN OF MOREHEAD CITY           | Regulatory and Other Taxes and Fees | 706 ARENDELL STREET<br>MOREHEAD CITY, NC 28557                                |
| TOWN OF MOUNT PLEASANT          | Regulatory and Other Taxes and Fees | P.O. BOX 1552<br>MOUNT PLEASANT, SC 29465                                     |



| <b>Taxing Authority</b>            | <b>Tax Type</b>                     | <b>Address</b>  |
|------------------------------------|-------------------------------------|---|
| TOWN OF NORTH<br>ATTLEBOROUGH      | Regulatory and Other Taxes and Fees | DEPARTMENTPO BOX 904<br>50 ELM STREET<br>NORTH ATTLEBORO, MA 02760      |
| Town of Parker                     | Sales and Use Taxes                 | Sales Tax Administration<br>P.O. Box 5602<br>Denver, CO 80217-5602      |
| TOWN OF RAYNHAM                    | Regulatory and Other Taxes and Fees | TOWN CLERK'S OFFICE<br>53 ORCHARD STREET<br>RAYNHAM, MA 02767           |
| TOWN OF RIVERHEAD                  | Regulatory and Other Taxes and Fees | OFFICE OF THE FIRE MARSHALL<br>201 HOWELL AVENUE<br>RIVERHEAD, NY 11901 |
| TOWN OF SECAUCUS                   | Regulatory and Other Taxes and Fees | 1203 PATERSON PLANK ROAD<br>C/O ALARM DIVISION<br>Secaucus, NJ 07094    |
| TOWN OF WEST<br>HARTFORD_LIC270033 | Regulatory and Other Taxes and Fees | LOCKBOX #411<br>PO BOX 5047<br>NEW BRITAIN, CT 06050                    |
| TOWNSHIP OF ABINGTON               | Regulatory and Other Taxes and Fees | OFFICE OF THE TREASURER<br>1176 OLD YORK ROAD<br>ABINGTON, PA 19001     |
| TOWNSHIP OF GREEN BROOK            | Regulatory and Other Taxes and Fees | 111 GREENBROOK ROAD<br>GREEN BROOK TOWNSHIP, NJ<br>08812                |
| TOWNSHIP OF HOWELL                 | Regulatory and Other Taxes and Fees | PO BOX 580<br>4567 ROUTE 9 NORTH 2ND<br>FLOOR<br>HOWELL, NJ 07731       |
| TOWNSHIP OF LAWRENCE               | Regulatory and Other Taxes and Fees | HEALTH DEPARTMENT<br>2207 LAWRENCE ROAD<br>LAWRENCE TOWNSHIP, NJ 08648  |

| <b>Taxing Authority</b>                  | <b>Tax Type</b>                     | <b>Address</b>  |
|--|-------------------------------------|---|
| TOWNSHIP OF LOWER MERION<br>DEPAR        | Regulatory and Other Taxes and Fees | MBP TAX COLLECTOR<br>75 E LANCASTER AVENUE<br>ARDMORE, PA 19003               |
| TOWNSHIP OF MILLBURN                     | Regulatory and Other Taxes and Fees | BOARD OF HEALTH<br>375 MILLBURN AVENUE<br>MILLBURN, NJ 07041                  |
| TOWNSHIP OF OCEAN                        | Regulatory and Other Taxes and Fees | FIRE DIST #2 FIRE MARSHALS<br>OFF<br>2001 SUNSET AVE<br>OCEAN, NJ 07712       |
| TOWNSHIP OF OCEAN POLICE<br>DEPAR        | Regulatory and Other Taxes and Fees | 399 MONMOUTH ROAD<br>OAKHURST, NJ 07755                                       |
| TOWNSHIP OF PARSIPPANY -                 | Regulatory and Other Taxes and Fees | TROY HILLS HEALTH<br>DEPARTMENT<br>1130 KNOLL ROAD<br>LAKE HIAWATHA, NJ 07034 |
| TOWNSHIP OF ROXBURY                      | Regulatory and Other Taxes and Fees | HEALTH DEPARTMENT<br>72 EYLAND AVENUE<br>SUCCASUNNA, NJ 07876                 |
| TOWNSHIP OF STAFFORD                     | Regulatory and Other Taxes and Fees | 260 EAST BAY AVE<br>MANAHAWKIN, NJ 08050                                      |
| TOWNSHIP OF TOMS RIVER                   | Regulatory and Other Taxes and Fees | DEPARTMENT OF HEALTH<br>P.O. BOX 728<br>TOMS RIVER, NJ 08754                  |
| TOWNSHIP OF WHITEHALL                    | Regulatory and Other Taxes and Fees | BUSINESS LICENSE DEPT<br>3221 MACARTHUR RD<br>WHITEHALL, PA 18052             |
| TRAVIS COUNTY TAX<br>COLLECTOR_LIC270342 | Regulatory and Other Taxes and Fees | TRAVIS COUNTY TAX OFFICE<br>P.O. BOX 149324<br>AUSTIN, TX 78714               |

| <b>Taxing Authority</b>                   | <b>Tax Type</b>                     | <b>Address</b>   |
|---|-------------------------------------|--|
| TREASURER OF ALLEGHENY COUNTY             | Regulatory and Other Taxes and Fees | HEALTH DEPT/FEES & PERMITS<br>3333 FORBES AVENUE<br>PITTSBURGH, PA 15213                     |
| TREASURER OF SPOTSYLVANIA CTY             | Regulatory and Other Taxes and Fees | LARRY K PRITCHETT<br>P.O. BOX 9000<br>SPOTSYLVANIA, VA 22553                                 |
| Treasury Department of Puerto Rico        | Sales and Use Taxes                 | <a href="https://suri.hacienda.pr.gov/_/">https://suri.hacienda.pr.gov/_/</a>                |
| TULARE CO ENVIRONMENTAL HEALTH            | Regulatory and Other Taxes and Fees | 5957 S MOONEY BLVD<br>VISALIA, CA 93277  |
| TULSA COUNTY<br>TREASURER_LIC271177       | Regulatory and Other Taxes and Fees | P.O. BOX 21017<br>TULSA, OK 74121  |
| TUSCALOOSA<br>COUNTY_LIC270805            | Regulatory and Other Taxes and Fees | REVENUE DEPARTMENT<br>P.O. BOX 2089<br>TUSCALOOSA, AL 35403                                  |
| TWP OF E. BRUNSWICK /DEPT OF              | Regulatory and Other Taxes and Fees | WALLING CIVIC CTRPUB<br>SAFETY-POLICE DEPT/1 JEAN<br>PO BOX 1081<br>EAST BRUNSWICK, NJ 08816 |
| Union Parish Sales and Use Tax Commission | Sales and Use Taxes                 | P.O. Box 903<br>Ruston, LA 71273-0903  |
| UPTON CONNELL & DEVLIN, LLP               | Regulatory and Other Taxes and Fees | 112 WATER STREET, SUITE 201<br>BOSTON, MA 02109  |
| UTAH DEPT AGRICULTURE & FOOD              | Regulatory and Other Taxes and Fees | 350 NORTH REDWOOD ROAD<br>SALT LAKE CITY, UT 84114   |
| UTAH DEPT. OF AGRICULTURE & FO            | Regulatory and Other Taxes and Fees | 350 NORTH REDWOOD RD.<br>P.O. BOX 146500<br>SALT LAKE CITY, UT 84114                         |
| Utah State Tax Commission                 | Sales and Use Taxes                 | 210 N 1950 W<br>Salt Lake City, UT 84134-0400  |

| <b>Taxing Authority</b>            | <b>Tax Type</b>                     | <b>Address</b>   |
|------------------------------------|-------------------------------------|--|
| Vermilion Parish School Board      | Sales and Use Taxes                 | P.O. Box 1508<br>Abbeville, LA 70511-1508  |
| VERMONT AGENCY OF AGRICULTURE      | Regulatory and Other Taxes and Fees | FOOD & MARKETS BUS OFFICE<br>L&R<br>100 STATE STREET RM 342<br>MONTPELIER, VT 05620                    |
| Vermont Department of Taxes        | Sales and Use Taxes                 | Taxpayer Services Division<br>P.O. Box 547<br>Montpelier, VT 05601-0547                                |
| Vernon Parish Sales Tax Department | Sales and Use Taxes                 | 117 Belview Road<br>Leesville, LA 71446  |
| VICKIE L. POTTS                    | Regulatory and Other Taxes and Fees | 18500 MURDOCK CIRCLE<br>PORT CHARLOTTE, FL 33948   |
| VILLAGE OF BRADLEY                 | Regulatory and Other Taxes and Fees | 147 S MICHIGAN AVE<br>BRADLEY, IL 60915  |
| VILLAGE OF CHICAGO RIDGE           | Regulatory and Other Taxes and Fees | 10455 S RIDGELAND AVE<br>CHICAGO RIDGE, IL 60415   |
| VILLAGE OF FORREST PARK            | Regulatory and Other Taxes and Fees | 517 DESPLAINES AVE<br>FOREST PARK, IL 60130  |
| VILLAGE OF KILDEER                 | Regulatory and Other Taxes and Fees | 21911 QUENTIN RD<br>KILDEER, IL 60047  |
| VILLAGE OF ORLAND PARK             | Regulatory and Other Taxes and Fees | ATTN: SHIRLEY HINE-<br>DEVDEVELOPMENT SCVS<br>DEPARTMENT<br>14700 RAVINIA AVE<br>ORLAND PARK, IL 60462 |
| VILLAGE OF ROYAL PALM BEACH        | Regulatory and Other Taxes and Fees | 1050 ROYAL PALM BEACH BLVD<br>ROYAL PALM BEACH, FL 33411   |
| VILLAGE OF SKOKIE                  | Regulatory and Other Taxes and Fees | 5127 OAKTON STREET<br>SKOKIE, IL 60077   |

| <b>Taxing Authority</b>                  | <b>Tax Type</b>                     | <b>Address</b>   |
|--|-------------------------------------|--|
| VILLAGE OF VERNON HILLS                  | Regulatory and Other Taxes and Fees | 290 EVERGREEN<br>VERNON HILLS, IL 60061                                    |
| Virginia Department of Taxation          | Sales and Use Taxes                 | Dealer's Sales Tax Return<br>P.O. Box 26627<br>Richmond, VA 23261-6627     |
| Virginia Department of Taxation          | Sales and Use Taxes                 | Out-of-State Dealer's Use Tax<br>P.O. Box 26627<br>Richmond, VA 23261-6627 |
| Virginia Department of Taxation          | Sales and Use Taxes                 | P.O. Box 26627<br>Richmond , VA 23261-6627                                 |
| VISALIA POLICE DEPT.                     | Regulatory and Other Taxes and Fees | FIRE DEPARTMENT<br>420 NORTH BURKE ST<br>VISALIA, CA 93292                 |
| WACO-MCLENNAN COUNTY<br>PUB. HLTH        | Regulatory and Other Taxes and Fees | DISTRICT CENTRAL BILLING<br>DIV<br>225 WEST WACO DRIVE<br>WACO, TX 76707   |
| WACO-MCLENNAN COUNTY<br>PUBLIC           | Regulatory and Other Taxes and Fees | HEALTH DIST CENTRAL BILLING<br>DI<br>225 WEST WACO DR<br>WACO, TX 76707    |
| WARREN COUNTY COMBINED                   | Regulatory and Other Taxes and Fees | HEALTH DISTRICT<br>416 SOUTH EAST ST<br>LEBANON, OH 45036                  |
| WASHINGTON CITY                          | Regulatory and Other Taxes and Fees | 250 W BUENA VISTA BLVD<br>WASHINGTON, UT 84780                             |
| WASHINGTON COUNTY<br>TREASURER_LIC270971 | Regulatory and Other Taxes and Fees | SUITE 130 MS8<br>155 N 1ST AVENUE<br>HILLSBORO, OR 97124                   |
| Washington Parish                        | Sales and Use Taxes                 | Sheriff's Office - Tax Department<br>2nd Floor                             |

| <b>Taxing Authority</b>                     | <b>Tax Type</b>                     | <b>Address</b>   |
|---|-------------------------------------|--|
|   |                                     | 1002 Main St<br>Franklinton, LA 70438  |
| Washington State Department of Revenue      | Sales and Use Taxes                 | P.O. Box 47464<br>Olympia, WA 98504-7464   |
| WASHOE COUNTY DISTRICT HEALTH               | Regulatory and Other Taxes and Fees | P.O. BOX 11130<br>1001 EAST NINTH STREET<br>RENO, NV 89520                             |
| Webster Parish Sales and Use Tax Commission | Sales and Use Taxes                 | P.O. Box 357<br>Minden, LA 71058-0357  |
| WEIGHTS & MEASURES                          | Regulatory and Other Taxes and Fees | COUNTY OF SONOMA<br>133 AVIATION BLVD., STE 110<br>SANTA ROSA, CA 95403                |
| WEIGHTS & MEASURES FUND                     | Regulatory and Other Taxes and Fees | P.O. BOX 490<br>AVENEL, NJ 07001   |
| West Baton Rouge Parish                     | Sales and Use Taxes                 | Revenue Department<br>P.O. Box 86<br>Port Allen, LA 70767                              |
| West Carroll Parish School Board            | Sales and Use Taxes                 | Sales Tax Department<br>410 Willis Street<br>Oak Grove, LA 71263                       |
| West Feliciana Parish                       | Sales and Use Taxes                 | Sales and Use Tax Collector<br>P.O. Box 1910<br>St. Francisville, LA 70775             |
| WEST WINDSOR TOWNSHIP                       | Regulatory and Other Taxes and Fees | POLICE DEPARTMENTPO BOX 38<br>20 MUNICIPAL DRIVE<br>WEST WINDSOR TOWNSHIP, NJ<br>08550 |
| WESTCHESTER CNTY. GENERAL FUND              | Regulatory and Other Taxes and Fees | WESTCHESTER CNTY DEPT<br>OFCONSUMER PROTECTION<br>112 EAST POST ROAD 4TH               |

| <b>Taxing Authority</b>           | <b>Tax Type</b>                     | <b>Address</b>   |
|-----------------------------------|-------------------------------------|--|
|                                   |                                     | FLOOR<br>WHITE PLAINS, NY 10601  |
| WESTFIELD REGIONAL HEALTH<br>DEPT | Regulatory and Other Taxes and Fees | 425 E. BROAD STREET<br>WESTFIELD, NJ 07090   |
| WESTWOOD BOARD OF HEALTH          | Regulatory and Other Taxes and Fees | MUNICIPAL COMPLEX<br>101 WASHINGTON AVENUE<br>WESTWOOD, NJ 07675                                   |
| WILKES-BARRE TOWNSHIP-LIC         | Regulatory and Other Taxes and Fees | 804 Fayette Street<br>C/OBusiness Privilege and Mercantile<br>Tax Return<br>Conshohocken, PA 19428 |
| WILLIS OF NEW YORK INC            | Regulatory and Other Taxes and Fees | LOCKBOX 28025<br>28025 NETWORK PLACE<br>CHICAGO, IL 60673  |
| WINCHESTER CITY TREASURER         | Regulatory and Other Taxes and Fees | STREET SUITE 100ANN T<br>BURKHOLDER COMMISSIONER<br>21 SOUTH KENT<br>WINCHESTER, VA 22601          |
| Winn Parish                       | Sales and Use Taxes                 | P.O. Box 430<br>Winnfield, LA 71483  |
| Wisconsin Department of Revenue   | Sales and Use Taxes                 | P.O. Box 930389<br>Milwaukee, WI 53293-0389  |
| WOODBRIIDGE HEALTH<br>DEPARTMENT  | Regulatory and Other Taxes and Fees | HEALTH CENTER<br>2 G FREDERICK PLZ<br>WOODBRIIDGE, NJ 07095  |
| WORK SAFE BC                      | Regulatory and Other Taxes and Fees | P.O. BOX 9600 STN TERMINAL<br>VANCOUVER,   |
| WORKER'S COMPENSATION             | Regulatory and Other Taxes and Fees | BOARD-ALBERTA<br>P.O. BOX 2542 STN M<br>CALGARY,   |

| <b>Taxing Authority</b>        | <b>Tax Type</b>                     | <b>Address</b>  |
|--------------------------------|-------------------------------------|---|
| WORKFORCE SAFETY & INSURANCE   | Regulatory and Other Taxes and Fees | SUITE 1P O BOX 5585<br>1800 EAST CENTURY AVENUE<br>BISMARCK, ND 58506 |
| WORKPLACE SAFETY & INSUR BOARD | Regulatory and Other Taxes and Fees | STATION A<br>P.O. BOX 4115<br>TORONTO,                                |
| Wyoming Department of Revenue  | Sales and Use Taxes                 | Herschlet Bldg. 2nd Floor West<br>Cheyenne, WY 82002-0110             |
| Y.A.T.B.                       | Regulatory and Other Taxes and Fees | P.O. BOX 15627<br>1405 N. DUKE STREET<br>YORK, PA 17405               |